

December 4, 2009

To: Budget Envelope Managers (Operating and Ancillary departments)

From: A. Payne, Chair Budget Committee
I. Busch-Vishniac, Provost and Vice-President (Academic)
R. Couldrey, Interim Vice-President (Administration)

Re: ***Budget Guidelines for the 2010/11 Fiscal Year***

The fiscal year 2009/10 will be remembered as a time of extraordinary financial challenges and uncertainty. This state of affairs is expected to continue into 2010/11 and beyond. The provincial government is considering plans to introduce a new five-year funding plan for universities, when Reaching Higher expires at the end of this academic year. However, the new plan's strategy for tuition and grant funding and its impact on operations is not clear. The uncertainty is exacerbated by the unprecedented fiscal challenges faced by the Province and continuing fluctuations in financial markets. In light of this situation it is prudent to make no assumption of increased allocations to budget envelopes in 2010/11.

The purpose of this covering letter is to provide you with an overview of the Operating and Ancillary Budget Submission Guidelines that apply to budgets for the next year, and high-level submissions for the following two years. All budget managers are facing major challenges today and will face further challenges in the future. Every university is struggling as we are; some more than others.

In June 2009 the Board of Governors approved the University's Consolidated Budget that was projected to balance ongoing revenues and expenses in 2009/10, with one-time expenditures drawing down the balance carried forward by \$26.9 million. There were seven key qualifications that would determine the success of this plan:

- Budget envelopes will continue to absorb approximately \$20 million of inflationary increases, including salary and wage increases, within existing budget envelopes.
- Enrolment in the Business School will continue to grow.
- Internally restricted reserves will be used for one final year to fund a portion of the pension deficit not covered by the Health and Benefit reserves.
- Non-pension post-retirement benefits will continue to be funded on a cash basis only for 2009/10.
- Significant action will be taken to constrain compensation increases, starting with the freezing of all senior administrative salaries – President to Deans.
- New program funding will be sufficient to cover new program expenses.
- Financial markets are expected to generate modest investment returns of 3%.

At the five-month review stage, the projected 2009/10 operating budget forecast deficit is \$49.7 million, \$22.8 million worse than the approved budget, mainly due to an additional \$20.6 million in one-time spending. The forecast for ongoing expenditures is showing a \$2.2 million in excess of revenue.

In addition to uncertainty over government funding, the current economic conditions continue to have a negative impact on the required funding of the salaried pension plan. Although 2009/10 returns to date have been positive, the deficit remains substantial and additional funding will be required. In order to address the current deficit payments, for budgeting purposes the rate of employer contributions has been adjusted from 240% to 270% of employee contributions in 2010/11. There will likely need to be further increases to this contribution rate depending on the position of the plan as of the next valuation date on July 1, 2011. Although we appreciate that this increase will be difficult for operating envelopes to absorb, the magnitude of the pension deficit and the other negative impacts of the market downturn forces us to address this problem in the short term.

Funding the salaried pension plan is only one of many cost pressures currently facing the University. The size of this challenge is so great that no one solution will address it; rather a number of strategies will be required. Ancillary operations have always played a vital role as a source of funding to support core operations. The revenue generated by these operations has never been more important, and as a key part of the solution to the current challenges the contribution rate from ancillaries will be increased in 2010/11 and is projected to increase again in 2011/12.

Planning for future operations in the absence of concrete information is a difficult task. It is uncertain whether the revenues included in the 2009/10 budget will be realized. In order to minimize the impact of revenue fluctuations on operating envelopes, slip-year funding will be introduced in 2009/10. Details of the allocation procedure are included in the guidelines. Any increase to medical grants confirmed by the Province will be allocated in 2009/10. Envelope managers should prepare their budgets and forecasts using revenue allocations in the framework.

The Budget Guidelines document accompanies this memo so that you can start your planning and budget process. Several changes have been made in this year's budget process.

- Due to the uncertainty over funding and tuition, this planning cycle will include projections for 2009/10 and budgets for 2010/11, with high-level projections required for the following two years 2011/12 and 2012/13. The 2010/11 budget should be based on a detailed analysis by account which will be used as the benchmark for actual results, while the two outer years may project revenue and expenses at the budget unit level, incorporating major changes.
- Revenue and expenses should continue to be reported as ongoing or one-time, and details of all one-time items should be provided. Submissions that project an ongoing (structural) deficit in 2010/11 will not be approved and will be returned to the preparer for resubmission.
- The schedule for budget submissions and presentations is shown in the Budget Guidelines. Budget Committee will continue to review the submissions of selected envelopes without requiring a presentation; managers of those envelopes that will not make presentations should be prepared to respond to questions posed by Budget Committee after review of their submissions.
- A key addition to the budget submission is a request for narrative explanations of material variances between the original 2009/10 budget submitted to the Budget Committee and the current 2009/10 projection. This variance analysis will allow the Budget Committee to understand the changing operating environment and the steps that you are taking in response.

- Assume that the current budget model will remain intact for the entire planning period. The review of budget process and methodology initiated in the fall of 2007 is continuing and recommendations for changes will be made for future budgets.

If you have any questions about the Budget Guidelines please contact your Budgeting Services representative:

Chris Sylvester	Ext. 24766 or sylvest@mcmaster.ca
Lydia Duarte	Ext. 23934 or duartel@mcmaster.ca
Natalie Illingworth	Ext. 20069 or illing@mcmaster.ca
Lou Mitton	Ext. 24316 or mittonl@mcmaster.ca

MCMASTER UNIVERSITY

GUIDELINES FOR PREPARATION OF OPERATING BUDGETS

For the Fiscal Year

2010/11, 2011/12 and 2012/13

December 4, 2009

This document is also available at [http://www.mcmaster.ca/bms/BMS FS Budgeting.htm/](http://www.mcmaster.ca/bms/BMS_FS_Budgeting.htm/)

TABLE OF CONTENTS

A. INTRODUCTION 3

B. INFORMATION AND CHANGES FOR 2010/11 3

C. SUBMISSION TIMETABLE 5

D. BUDGET ALLOCATION FRAMEWORK 6

E. FORMAT OF BUDGET SUBMISSION 6

 1) Objectives of the Budget Submission 7

 2) Revenues and Non-Salary Specific Recoveries 8

 3) Expenditures 8

 I. Salaries and Wages 8

 II. Benefits 9

 III. Non-Salary Expenses 9

 IV. FTE 9

 V. Operating Surplus (Deficit) 10

 VI. Analysis of Appropriations 10

 4) Reallocation Requests 10

 5) Adherence to the Budget Guidelines 10

F. CONTACT INFORMATION 10

APPENDIX A – BUDGET ALLOCATION FRAMEWORK 11

APPENDIX B – ENVELOPE SYNOPSIS TEMPLATE 15

APPENDIX C – BUDGET SUBMISSION FORM 17

APPENDIX D – ENDOWED CHAIR AND PROFESSORSHIP MATCHING FUNDS 18

APPENDIX E – SUMMARY OF BENEFITS BUDGET ASSUMPTIONS 20

APPENDIX F – TABLE OF TMG BENEFITS (FORMERLY ROLL 1 STAFF) 21

APPENDIX G – TABLE OF CAW BENEFITS (FORMERLY ROLL 1 STAFF) 27

APPENDIX H – TABLE OF FACULTY BENEFITS (FORMERLY ROLL 1 FACULTY) 33

APPENDIX I – TABLE OF HOURLY/WAGE, TEMP/CASUAL, AND GRAD BENEFITS (FORMERLY ROLLS 2, 3, 4 AND 5) 39

APPENDIX J – ONGOING VS. ONE-TIME REVENUE AND EXPENDITURE GUIDELINES 42

APPENDIX K – ASSET CAPITALIZATION GUIDELINES 43

APPENDIX L – FREQUENTLY ASKED QUESTIONS 46

APPENDIX M – BUDGET SUBMISSION CHECKLIST 50

A. INTRODUCTION

The attached Operating Budget Guidelines are provided as a framework for the development of the operating budget and are intended to give the individuals involved in this preparation a common set of principles that ensures equity across the University.

B. INFORMATION AND CHANGES FOR 2010/11

The following is a list of the most substantial information and changes and is not intended to be exhaustive:

- ✓ The planning horizon will cover the three-year period 2010/11 through 2012/13. Submissions should include projections for 2009/10 and budgets for 2010/11, with high-level projections required for the following two years 2011/12 and 2012/13. The 2010/11 budget should be based on a detailed analysis by account which will be used as the benchmark for actual results, while the two outer years may project revenue and expenses at the envelope level, incorporating major changes. The specific approval will be limited to the 2010/11 budget while the future years remain a working document.
- ✓ Revenue projections past 2009/10 cannot be made with any degree of certainty until MTCU releases its new funding plan on the expiry of Reaching Higher. As a result, no additional revenue has been anticipated for the 2010/11 and following fiscal years, and framework allocations will not change except for strategic investments and commitments made to date.
- ✓ Slip-year funding will be introduced in 2009/10.
 - Allocations based on actual enrolment will be calculated after the year has closed and will be paid by journal entry in the following year. For 2009/10, actual allocations will be calculated in 2010/11 and an adjusting journal entry will be done in 2010/11. For 2010/11, actual allocations will be calculated in 2011/12 and an adjusting journal entry will be done in 2011/12.
 - For budgeting purposes, framework allocations will be based on the last year for which actual enrolment and allocations are known, which will be two fiscal years prior to the budget year. For the 2010/11 budget, framework allocations will be held steady at current levels, which are based on projections made in 2008/09. Next year for the 2011/12 budget cycle, framework allocations will be based on 2009/10 actual enrolment.

Envelope managers should prepare their budgets and forecasts using revenue allocations in the framework (see Appendix A) and, for this budget cycle, should not anticipate any revenue adjustments for future years. Medical expansion grants will continue to be allocated in-year as they are confirmed by the Province.

- ✓ As in prior years, funding for indirect costs of research is in addition to framework allocations. Allocations provided in Appendix A are based on the 2009/10 Five Month Review. Updates will be provided by the Office of the Vice-President (Research and International Affairs) when available.
- ✓ To ensure consistency of budget submissions across envelopes, a template has been provided (see Appendix B). Requirements for submissions as detailed below are included on the template.

- ✓ Assuming framework allocations are held flat over the three-year planning period, envelopes will continue to absorb increasing costs from existing revenues. Budget submissions should include details of strategies for achieving balanced budgets. This should include information on plans for increasing external revenues and/or reducing costs.
- ✓ Details and explanations of all one-time revenue and expenses must be provided (see Appendix J).
- ✓ Envelope Managers are required to include a separate section indicating if there is deviation from the budget guideline assumptions and provide an explanation for any such deviation.
- ✓ For faculty salaries, a distinction must be made between tenure/tenure track, teaching professors and CLAs for management purposes. Subcodes have been set up to track these categories.
- ✓ Reporting for significant capital expenditures is to be included in the 2010/11 budget submission (the capitalization policy is included as Appendix K).
- ✓ No reallocation requests are to be included in the budget submission. Identify unusual and significant cost pressures of new initiatives that have been absorbed in your envelope and the implications for your unit's mission.
- ✓ Budget submissions must be made through SAS FM. The SAS FM data will be used to update FAS early in the 2010/11 fiscal year and budget upload files will not need to be completed.
- ✓ Submissions are due from all non-academic envelopes on January 27, 2010 and from academic envelopes on March 10, 2010.
- ✓ Presentations to Budget Committee have been scheduled for selected envelopes. Managers of the remaining envelopes will be advised if a presentation is required once their submissions have been reviewed. The complete schedule is shown in Section C.
- ✓ Appendix L *Frequently Asked Questions* will be updated as further questions arise and posted to http://www.mcmaster.ca/bms/BMS_FS_Budgeting.htm.
- ✓ Appendix M *Budget Self Assessment Checklist* is included. All Directors of Administration/Budget Managers are encouraged to complete the self assessment and contact Budgeting Services to discuss any issues that may arise.

C. SUBMISSION TIMETABLE

The dates for the various budget envelope submissions and presentations are shown in the table below. The Senior Reporting Officer must review and approve your budget **before** it is forwarded to Budgeting Services. Material must be submitted to Budgeting Services on the specified date for review at the following Budget Committee meeting. Budget forms input through SAS FM will be automatically forwarded from submitter to approver within the envelope. Please submit the final report and narrative electronically including the formatted report (see Section E) to mittonl@mcmaster.ca for presentation to Budget Committee.

McMaster University 20010/11 Budget Presentation/Review Timeline Operating & Ancillary Budgets				
Budget Envelope	Envelope Manager	Due in Budgeting Services	Budget Committee Presentation	Budget Committee Presentation If Requested
Graduate Scholarships	A. Sekuler	27-Jan-10	10-Feb-10	
Graduate Studies	A. Sekuler	27-Jan-10	10-Feb-10	
Bookstore	P. Wood	27-Jan-10	10-Feb-10	
Hospitality Services	P. Wood	27-Jan-10	10-Feb-10	
Housing Services	P. Wood	27-Jan-10	10-Feb-10	
Student Affairs	P. Wood	27-Jan-10	10-Feb-10	
Student Health Service	P. Wood	27-Jan-10	10-Feb-10	
University Library	J. Trzeciak	27-Jan-10	10-Feb-10	
University Advancement	R. Trull	27-Jan-10	24-Feb-10	
UTS/Technology Fund	J. Kearney	27-Jan-10	24-Feb-10	
Administration	R. Couldrey	27-Jan-10		10-Mar-10
Centre for Leadership & Learning	P. Smith	27-Jan-10		10-Mar-10
Continuing Education	T. Taylor-O'Reilly	27-Jan-10		10-Mar-10
Deferred Maintenance	R. Couldrey/T. Cupido	27-Jan-10		10-Mar-10
Facility Services	R. Couldrey/T. Cupido	27-Jan-10		10-Mar-10
General/Contingency	L. Scime	27-Jan-10		10-Mar-10
HSC Maintenance	R. Couldrey/T. Cupido	27-Jan-10		10-Mar-10
Media Services	S. Moorcroft	27-Jan-10		10-Mar-10
Museum of Art	C. Podedworny	27-Jan-10		10-Mar-10
Parking	T. Sullivan	27-Jan-10		10-Mar-10
Presidential Budget	P. George	27-Jan-10		10-Mar-10
Provost Office	I. Busch-Vishniac	27-Jan-10		10-Mar-10
Registrar	R. Levin	27-Jan-10		10-Mar-10
Telecommunications	J. Kearney	27-Jan-10		10-Mar-10
University Secretariat	P. George	27-Jan-10		10-Mar-10
Utilities (Including FHS)	R. Couldrey/T. Cupido	27-Jan-10		10-Mar-10
Tuition and Other Fees	P. Smith	10-Feb-09	24-Feb-10	
Business	P. Bates	10-Mar-10	24-Mar-10	
Humanities	S. Crosta	10-Mar-10	24-Mar-10	
Provost Academic Envelopes	I. Busch-Vishniac	10-Mar-10	24-Mar-10	
Social Sciences	C. Yates	10-Mar-10	24-Mar-10	
Research	M. ElBestawi	10-Mar-10	24-Mar-10	
Engineering	D. Wilkinson	10-Mar-10	31-Mar-10	
Health Sciences	J. Kelton	10-Mar-10	31-Mar-10	
HSC Library	J. Kelton	10-Mar-10	31-Mar-10	
Interdisciplinary Programs	P. Smith	10-Mar-10	31-Mar-10	
Science	J. Capone	10-Mar-10	31-Mar-10	

D. BUDGET ALLOCATION FRAMEWORK

Appendix A provides the detail of the University's operating revenues and the allocation of these funds to the various envelopes. The 2009/10 allocations are based on the original budget approved by the Board of Governors in June, 2009. Allocations for 2010/11, 2011/12 and 2012/13 are held flat with the exception of strategic investments and matching funds for endowed Chairs. Any adjustments to 2009/10 allocations for actual February 1 enrolment will be made during the 2010/11 fiscal year. Adjustments to 2009/10 for medical expansion funding will be made in 2009/10 when confirmed by MTCU. Updates to transfers for research overhead will be provided by the Office of the Vice-President (Research and International Affairs) when available.

E. FORMAT OF BUDGET SUBMISSION

Envelope Managers are encouraged to set priorities for their units. This means that Envelope Managers should prepare a summary for the total envelope and the choices that have been made among the different units within the envelope, rather than describing the activities of each individual unit. The Budget Committee requests that you provide the following information (templates are attached):

Word Document (Appendix B)

Available to download at http://www.mcmaster.ca/bms/BMS_FS_Budgeting.htm

- A brief statement of your unit's mission and vision
- Objectives for 2010/11
- Major strategic initiatives beginning or ending in 2011/12 and 2012/13
- Anticipated future operational changes and analysis of capacity constraints
- The effects of proposed fee and rate changes, if any
- Additional revenue sources
- Impact of your plans on other areas of the University. Income generation strategies or cost reductions should not transfer labour or costs to other University units.
- Where relevant, discuss in detail how you evaluate the quality and cost effectiveness of the services provided by utilizing appropriate benchmarks and indicators of performance
- Any anticipated staffing changes
- Major opportunities and key risks in your operational plan
- Plans for balancing budgets assuming no additional revenues are available in the framework.
- Details and explanations of all one-time revenues and expenses (see Appendix J).
- Details of major assumptions, including the amount and certainty of any additional costs and revenue and an indication of what has been included or excluded from the budget. Please note that any deviation from assumptions in these guidelines must be approved by the Senior Officer prior to submission.
- Explanation of variances between the current 2009/10 projection and the original budget
- Capital budget plans

SAS FM Excel Document (Appendix C)

- FTE's
- Revenues
- Expenses
- Appropriation schedule
- All revenue and expenses must be classified as ongoing or one-time (see Appendix J)

1) Objectives of the Budget Submission

The Budget Committee requests a written plan that accomplishes the following objectives:

I. Consistency of Budget Submissions

- The narrative accompanying the plan should be submitted in the format of the Envelope Synopsis Template shown in Appendix B.
- Budgets must be entered using SAS FM on the standard *Budget Submission Form* shown in Appendix C to provide a consistent format for presentation to the Budget Committee.
 - The 2009/10 projection will be pre-populated with the 2009/10 Five Month Review data as a starting point. The **ongoing** 2010/11 budget will be pre-populated with the budget as entered in FAS as of October, 2009. One-time activity and FTE's for the 2010/11 will be left blank. The 2011/12 and 2012/13 projections will be left blank.
 - Plans for 2011/12 and 2012/13 are required by type of expense but do not need to be entered at the individual account level.
 - A separate interactive report will be available in "Shared Documents" on the BI Portal to display actual and prior projection data.
 - A formatted report for submission to the Budget Committee will be available in "Manage Documents" on the BI Portal.

You will be notified when the forms and reports are available on the Business Intelligence portal, expected to be during the first week of December.

At the meeting with Budget Committee, assume Budget Committee members have reviewed the material provided. Be prepared to highlight your key points by way of a brief introduction which should be limited to 3-5 minutes. There will be a total of 20 minutes scheduled for introductory remarks and a discussion of the budget submission with each manager.

II. Balances Revenue and Expenditures to the Envelope Funding Allocation by:

- Discussing how the budget envelope will balance revenue and expenditures to the funding allocation as set out in the Budget Allocation Framework by the end of each fiscal period (see Appendix A). Submissions that project an ongoing (structural) deficit will not be approved and will be returned to the preparer for resubmission (see Appendix J).
- Determining all cost reduction and income generating strategies available, impact

on operations and alignment with the broader strategic plans presented earlier to the University Planning Committee (UPC).

- Identifying all possible risks that may impact your budget envelope as a result of implementing these strategies.
- Providing details of the amount and certainty of any additional costs and revenue, along with an indication of what has been included or excluded from the budget.

2) Revenues and Non-Salary Specific Recoveries

In addition to the budget framework allocation, envelopes generate other internal and external revenue and recoveries.

Generally, revenues (subcodes between 00XX and 07XX) are recognized by departments when money is received from outside the university.

Recoveries (subcodes starting with 7) on the other hand, can be broken into internal and external recoveries. Internal recoveries are charges to other departments, and external recoveries reflect sales and services provided to external organizations, *normally to recover expenses*.

A general rule of thumb is that revenue derived from external sources for sales, rentals or provision of services, while shown as revenue in ancillary funds are included in external cost recoveries in other funds.

Specific salary recoveries (subcodes typically start with 1), are included as separate subcodes in the salary expenditure section on the *Budget Submission Form*.

Please include requests for any Endowed Chair or Professorship matching funds that are not already included in the current Budget Allocation Framework and which have been approved for matching funds (see Appendix D for a list of approved and funded matched chairs anticipated for 2009/10 through 2012/13).

3) Expenditures

Below are the salary, fringe benefits, and operating supplies and expenditure guidelines to be used to develop the operating budget:

I. Salaries and Wages

Tenure/tenure track faculty, Contractually Limited Appointments (CLA's), Professional/Teaching Track, Graduate Teaching Assistants and Undergraduate Teaching Assistants are included in separate subcodes in the *Budget Submission Form* (Appendix C).

A) CAW, TMG and Faculty Salaries (Formerly Roll 1)

Salary expenditure estimates must be based on the collective agreements in effect with McMaster University. In the absence of specific salary details, ***for budgeting purposes only***, assume the continuation of the current contract or agreement including, where applicable, across the board, scale, merit, step and CPM increases. For faculty salaries, a distinction must be made between Tenure/tenure track and professional/teaching track and CLAs for budget management purposes. Separate subcodes have been set up to track these categories. ***Salary estimates are for modelling purposes only.***

- MUFA: In accordance with the current agreement in effect until June 30, 2011 – 3.25% + base salary adjustment + CPM, with the same annual increases thereafter
- TMG: Maximum 2% ATB effective July 1, 2010, with the same annual increases thereafter
- CAW: In accordance with the settlement:
 - Lump sum in 2009/10 (report as a one-time expense)
 - 1% ATB effective December 1, 2009 plus progression
 - 2% ATB effective August 8, 2010 plus progression
 - 2.75% ATB effective August 7, 2011 plus progression

B) Part-time Salaries (Formerly Roll 3)

Part-time academic salaries should include salary costs for sessionals, overload teaching, and overtime. Please provide the rationale for the assumptions you use.

C) Wages/Hourly (Formerly Roll 2 and 5)

Refer to the collective agreements that cover these employees and explain any assumptions made.

II. Benefits

A summary document of the Benefit Budget Assumptions precedes the detailed benefit costs and has been included for your information (See Appendix E).

The estimated benefit rates to be budgeted over the three-year period for all employees are provided in Appendix F, G, H, and I. Due to unfavourable market conditions, investment experience has been very different than expected. The tables are available as Excel spreadsheets at http://www.mcmaster.ca/bms/BMS_FS_Budgeting.htm

Pension contribution rates are currently under review and may increase over the planning period if necessary to meet the minimum asset/liability ratios as of the next required valuation date on July 1, 2010. .

III. Non-Salary Expenses

Supplies and Expenses	All non-salary expenditure not itemized below. Please refer to the capitalization policy (Appendix K) and provide an explanation of significant expenditures.
Capital Equipment	
Scholarships and Bursaries	Identify separately all amounts paid directly to students.
Faculty PDA	\$1,750 per year effective July 1, 2009.
TMG MPDA	\$1,800 per year effective July 1, 2010.
	\$1,000 per year.

IV. FTE

Note: Due to the new Accountability Agreements with the Provincial Government please ensure information on FTE faculty and staff positions is included on the budget submission form on the appropriate salary line.

The fiscal year of the University is May 1st to April 30th.

Please refer to Question 8 in Appendix L for an example of the FTE calculation.

V. Operating Surplus (Deficit)

The expectation of the Budget Committee is that the envelope is in either surplus or balanced position in each fiscal year. Carry forward amounts are not meant to be used to support ongoing operations.

VI. Analysis of Appropriations

Appropriations are calculated on the budget submission report. The in-year operating surplus (deficit) is added/subtracted to the opening envelope appropriation to determine the ending balance at April 30th.

4) Reallocation Requests

- ✓ The Budget Committee will not be accepting any reallocation requests as part of the budget submission. Identify unusual and significant cost pressures of new initiatives that have been absorbed in your envelope and the implications for your unit's mission.

5) Adherence to the Budget Guidelines

Periodically Internal Audit will conduct an audit within an envelope. It is recommended that Appendix M be used to ensure compliance.

F. CONTACT INFORMATION

If you have any questions or concerns regarding the Operating Budget please contact Budgeting Services at the following:

Chris Sylvester	Ext. 24766 or sylvest@mcmaster.ca
Lydia Duarte	Ext. 23934 or duartel@mcmaster.ca
Natalie Illingworth	Ext. 20069 or illing@mcmaster.ca
Lou Mitton	Ext. 24316 or mittonl@mcmaster.ca

Budgeting resources and links can be found online at http://www.mcmaster.ca/bms/BMS_FS_Budgeting.htm.

The Budget Committee would like to thank you in advance for your continued commitment and effort in building a fiscally sound and accountable budget that will provide a secure future for McMaster.

APPENDIX A – BUDGET ALLOCATION FRAMEWORK

Envelope	Operating															Research funded			Total budget
	Approved by Board of Governors										November 2009 update					Original	5 month review	Updated	
	Base					One-time					Base								
	2008/09 Base	UC Accessibility	Starting base	UC Expansion	Grad	Enrolled	Other	Total	2008/09 Changes	Medical grants	Enrolled	Other	Total	2008/09 Changes	Medical grants	Enrolled	Other	Total	
Framework Revenue	347,977	1,870	347,977	2,600	9,894	9,894	36,290	(51)	36,290	(1,000)	36,120	2,229	88	2,317	16,766	185	16,951	389,558	
1. Academic Programmes	15,364	(232)	15,621	1,125	1,062	-	17,576	-	17,576	-	17,576	-	40	17,616	80	-	80	17,696	
Business	31,149	(167)	31,511	2,474	2,358	73	32,034	-	32,034	-	32,034	-	-	32,034	1,257	-	1,257	33,291	
Engineering	2,706	50	3,152	40	40	1	3,287	-	3,287	-	3,287	-	-	3,287	-	-	-	7,538	
Health Sciences	52,621	50	53,752	49	612	1	54,414	1,016	54,414	1,016	54,414	1,783	2,799	57,213	4,559	-	4,559	61,772	
Humanities	21,234	62	21,446	652	1,097	-	22,048	-	22,048	-	22,048	-	-	22,048	86	-	86	22,134	
Science	44,449	62	44,511	652	1,097	-	47,967	-	47,967	-	47,967	-	-	47,967	30	-	30	48,220	
Social Sciences	3,524	104	3,524	-	114	-	3,542	-	3,542	-	3,542	-	-	3,542	-	-	-	3,542	
Medical Radiation - Mohawk share	21,964	181	22,145	(258)	131	(9)	20,266	-	20,266	-	20,266	-	40	20,306	191	(28)	163	20,469	
Interdisciplinary Programmes	1,469	-	1,469	-	19	-	1,488	-	1,488	-	1,488	-	-	1,488	20	-	20	1,508	
Academic Allocation - QIF	2,510	-	2,510	-	-	-	2,510	-	2,510	-	2,510	-	-	2,510	-	-	-	2,510	
Academic Allocation - Accessibility	1,314	-	1,314	-	-	-	1,314	-	1,314	-	1,314	-	-	1,314	-	-	-	1,314	
Sub-total	198,094	1,358	200,509	1,358	6,421	65	209,383	105	209,383	1,016	1,783	80	2,879	212,262	7,116	2	7,118	219,580	
2. Provost - Academic Priorities	2,561	-	2,561	-	-	-	2,006	(555)	2,006	-	-	-	-	2,006	-	-	-	2,006	
Academic Contingency	398	-	398	-	-	-	398	-	398	-	-	-	-	398	-	-	-	398	
Faculty Recruiting	4,645	-	4,645	-	-	-	6,921	(1,05)	6,921	-	-	-	-	6,921	-	-	-	6,921	
Academic Priorities Allocation	7,604	-	7,604	-	-	-	9,325	(660)	9,325	-	-	-	-	9,325	-	-	-	9,325	
Sub-total	205,698	1,511	207,913	1,511	2,225	7,549	65	218,708	(655)	218,708	-	1,588	80	218,708	7,116	2	7,118	227,414	
3. Academic Support	2,009	-	2,009	-	-	-	2,564	555	2,564	-	-	-	-	2,564	-	-	-	2,564	
Office of the Provost	1,129	-	1,129	-	-	-	1,129	-	1,129	-	-	-	-	1,129	-	-	-	1,129	
School of Graduate Studies	270	-	270	-	-	-	270	-	270	-	-	-	-	270	-	-	-	270	
Museum of Art	1,574	-	1,574	-	-	-	1,574	-	1,574	-	-	-	-	1,574	-	-	-	1,574	
Centre for Leadership in Learning	1,269	-	1,269	-	-	-	1,269	-	1,269	-	-	-	-	1,269	-	-	-	1,269	
Research	14,653	-	14,653	-	-	-	14,653	4	14,657	300	14,957	400	1,683	14,957	8,691	183	8,874	10,557	
University Library - Operating	3,466	-	3,466	-	-	-	3,466	-	3,466	-	-	-	-	3,466	-	-	-	3,466	
Health Sciences Library - Operating	5,502	-	5,502	-	-	-	5,502	-	5,502	-	-	-	-	5,502	-	-	-	5,502	
Registrar	87	-	87	-	-	-	87	-	87	-	-	-	-	87	-	-	-	87	
Pension	32,348	-	32,348	-	-	-	32,348	-	32,348	-	-	-	-	32,348	-	-	-	32,348	
Academic Support Allocation	10,583	-	10,583	-	-	-	10,583	-	10,583	-	-	-	-	10,583	-	-	-	10,583	
Sub-total	16,044	25	16,044	25	134	(159)	16,044	1,801	16,044	1,801	17,845	-	-	17,845	-	-	-	17,845	
4. Student Support	26,627	25	26,627	331	331	-	26,824	(159)	26,824	1,801	28,625	-	-	28,625	-	-	-	28,625	
Graduate Scholarships/Bursaries	15,194	-	15,194	-	-	-	15,194	500	15,694	50	15,744	-	-	15,744	-	-	-	15,744	
HSC Maintenance	3,287	-	3,287	-	-	-	3,287	-	3,287	-	3,287	-	-	3,287	-	-	-	3,287	
Utilities	13,118	-	13,118	-	-	-	13,118	1,084	14,202	-	14,202	-	-	14,202	-	-	-	14,202	
HSC Utilities	4,943	-	4,943	-	-	-	4,943	192	5,135	-	5,135	-	-	5,135	-	-	-	5,135	
Deferred Maint/Facilities Renew	1,919	-	1,919	-	-	-	1,919	-	1,919	-	1,919	-	-	1,919	-	-	-	1,919	
Bond Interest	7,380	-	7,380	-	-	-	7,380	-	7,380	-	7,380	-	-	7,380	-	-	-	7,380	
Renovation contingency	981	-	981	-	-	-	981	-	981	-	981	-	-	981	-	-	-	981	
Sub-total	46,822	211	47,194	1,277	1,277	-	48,598	1,776	48,598	50	48,648	-	-	48,648	-	-	-	48,648	
6. Institutional Support	11,753	211	11,753	1,277	1,277	-	11,984	30	11,984	500	12,484	-	-	12,484	-	-	-	12,484	
Administration/Institutional Support	8,067	-	8,067	-	-	-	8,067	-	8,067	-	8,067	-	-	8,067	-	-	-	8,067	
University Technology Services	635	-	635	-	-	-	635	-	635	-	635	-	-	635	-	-	-	635	
University Secretariat	1,113	-	1,113	-	-	-	1,113	-	1,113	-	1,113	-	-	1,113	-	-	-	1,113	
Presidential Budget	3,387	-	3,387	-	-	-	3,387	-	3,387	250	3,637	-	-	3,637	-	-	-	3,637	
University Advancement	2,239	-	2,239	-	-	-	2,239	-	2,239	350	2,589	-	-	2,589	-	-	-	2,589	
General Contingency	27,194	-	27,194	-	-	-	27,194	(1,227)	27,455	1,100	28,555	-	-	28,555	-	-	-	28,555	
Sub-total	3,026	36	3,026	36	187	-	3,026	(229)	3,026	86	3,026	-	-	3,026	-	-	-	3,026	
Technology Fund	3,026	-	3,026	-	-	-	3,026	-	3,026	-	3,026	-	-	3,026	-	-	-	3,026	
Strategic Priorities	3,078	40	3,118	187	187	-	3,118	(229)	3,118	(428)	2,684	-	-	2,684	-	-	-	2,684	
Sub-total	341,767	2,255	344,022	1,870	2,600	9,894	65	358,088	(663)	358,088	3,223	361,311	(1,36)	361,311	16,766	185	16,951	389,327	
Grand total	6,210	(2,255)	3,955	-	-	-	3,955	312	4,267	(4,223)	4,267	(40)	(40)	4,267	-	-	-	4,267	
Under/Over Allocated	-	-	-	-	-	-	-	(65)	-	(65)	312	4,202	(4,223)	(21)	1,36	223	(40)	(61)	258

Note: Adjustments have been held at 2009/10 funding levels. Adjustments will be made when updated information is available.

Envelope	2010/11								Research funded	Total budget
	Operating							Adjusted allocation		
	2010/11 Budget									
	Base						One-time			
	2009/10 Base Clwd	Endowed Chairs	Starting base	Allocation changes	Endowed Chairs	Total base adjustment				
Framework Revenue	364,607	-	364,607	795	-	795	-	365,402	16,951	382,353
Allocation										
1. Faculties (Academic Programmes)										
Business	17,319	297	17,616	-	-	-	-	17,616	80	17,696
Engineering	31,599	435	32,034	-	(33)	(33)	-	32,001	1,257	33,258
Engineering - BTech	7,538	-	7,538	-	-	-	-	7,538	-	7,538
Health Sciences	56,082	1,131	57,213	-	(102)	(102)	-	57,111	4,559	61,670
Humanities	21,825	223	22,048	-	127	127	-	22,175	86	22,261
Science	47,905	62	47,967	-	-	-	-	47,967	953	48,920
Medical Radiation - Mohawk share	3,542	-	3,542	-	-	-	-	3,542	-	3,542
Social Sciences	20,094	212	20,306	-	13	13	-	20,319	163	20,482
Interdisciplinary Programmes	1,488	-	1,488	-	-	-	-	1,488	20	1,508
Academic Allocation - QIF	2,510	-	2,510	-	-	-	-	2,510	-	2,510
Academic Allocation - Accessibility	-	-	-	-	-	-	-	-	-	-
Sub-total	209,902	2,360	212,262	-	5	5	-	212,267	7,118	219,385
2. Provost - Academic Priorities										
Academic Contingency	2,006	-	2,006	-	-	-	-	2,006	-	2,006
Faculty Recruiting	398	-	398	-	-	-	-	398	-	398
Academic Priorities Allocation	5,630	-	5,630	-	-	-	-	5,630	-	5,630
Sub-total	8,034	-	8,034	-	-	-	-	8,034	-	8,034
TOTAL ACADEMIC	217,936	2,360	220,296	-	5	5	-	220,301	7,118	227,419
3. Academic Support										
Office of the Provost	2,713	-	2,713	-	-	-	-	2,713	-	2,713
School of Graduate Studies	1,129	-	1,129	-	-	-	-	1,129	-	1,129
Museum of Art	270	-	270	-	-	-	-	270	-	270
Centre for Leadership in Learning	1,574	-	1,574	-	-	-	-	1,574	-	1,574
Research	1,283	-	1,283	-	-	-	400	1,683	8,874	10,557
University Library - Operating	14,657	-	14,657	236	-	236	300	15,193	767	15,960
Health Sciences Library - Operating	2,476	-	2,476	-	-	-	-	2,476	192	2,668
Registrar	3,466	-	3,466	-	-	-	-	3,466	-	3,466
Pension	5,864	-	5,864	-	-	-	-	5,864	-	5,864
Academic Support Allocation	470	-	470	-	-	-	-	470	-	470
Sub-total	33,902	-	33,902	236	-	236	700	34,838	9,833	44,671
4. Student Support										
Graduate Scholarships/Bursaries	10,780	-	10,780	-	-	-	-	10,780	-	10,780
Student Affairs	16,044	-	16,044	-	-	-	1,801	17,845	-	17,845
Student Support Allocation	-	-	-	-	-	-	-	-	-	-
Sub-total	26,824	-	26,824	-	-	-	1,801	28,625	-	28,625
5. Facilities Support										
Facilities Services	15,694	-	15,694	-	-	-	-	15,694	-	15,694
HSC Maintenance	3,287	-	3,287	-	-	-	-	3,287	-	3,287
Utilities	14,202	-	14,202	-	-	-	-	14,202	-	14,202
HSC Utilities	5,135	-	5,135	-	-	-	-	5,135	-	5,135
Deferred Maint/Facilities Renew	1,919	-	1,919	-	-	-	-	1,919	-	1,919
Bond Interest	7,380	-	7,380	-	-	-	-	7,380	-	7,380
Renovation contingency	981	-	981	-	-	-	-	981	-	981
Sub-total	48,598	-	48,598	-	-	-	-	48,598	-	48,598
6. Institutional Support										
Administration /Institutional Support	11,984	-	11,984	700	-	700	-	12,684	-	12,684
University Technology Services	8,097	-	8,097	-	-	-	-	8,097	-	8,097
University Secretariat	635	-	635	-	-	-	-	635	-	635
Presidential Budget	1,113	-	1,113	-	-	-	-	1,113	-	1,113
University Advancement	3,387	-	3,387	-	-	-	250	3,637	-	3,637
General/Contingency	2,239	-	2,239	-	-	-	-	2,239	-	2,239
Sub-total	27,455	-	27,455	700	-	700	250	28,405	-	28,405
7. Institutional Priority allocations										
Technology Fund	3,026	-	3,026	-	-	-	-	3,026	-	3,026
Strategic Priorities	46	-	46	-	320	320	(400)	(34)	-	(34)
Sub-total	3,072	-	3,072	-	320	320	(400)	2,992	-	2,992
Grand total	357,787	2,360	360,147	936	325	1,261	2,351	363,759	16,951	380,710
Under/(Over) Allocated	6,820	(2,360)	4,460	(141)	(325)	(466)	(2,351)	1,643	-	1,643

Note: Allocations have been held at 2009/10 funding levels. Adjustments will be made when updated information is available.

Envelope	2011/12								Research funded	Total budget
	Operating							Adjusted allocation		
	2011/12 Estimate									
	Base						One-time			
	2010/11 Base Cfwd	Endowed Chairs	Starting base	Allocation changes	Endowed Chairs	Total base adjustment				
Framework Revenue	365,402	-	365,402	771	-	771	-	366,173	16,951	383,124
Allocation										
1. Faculties (Academic Programmes)										
Business	17,319	297	17,616	-	-	-	-	17,616	80	17,696
Engineering	31,599	402	32,001	-	-	-	-	32,001	1,257	33,258
Engineering - BTech	7,538	-	7,538	-	-	-	-	7,538	-	7,538
Health Sciences	56,082	1,029	57,111	-	-	-	-	57,111	4,559	61,670
Humanities	21,825	350	22,175	-	-	-	-	22,175	86	22,261
Science	47,905	62	47,967	-	-	-	-	47,967	953	48,920
Medical Radiation - Mohawk share	3,542	-	3,542	-	-	-	-	3,542	-	3,542
Social Sciences	20,094	225	20,319	-	-	-	-	20,319	163	20,482
Interdisciplinary Programmes	1,488	-	1,488	-	-	-	-	1,488	20	1,508
Academic Allocation - QIF	2,510	-	2,510	-	-	-	-	2,510	-	2,510
Academic Allocation - Accessibility	-	-	-	-	-	-	-	-	-	-
Sub-total	209,902	2,365	212,267	-	-	-	-	212,267	7,118	219,385
2. Provost - Academic Priorities										
Academic Contingency	2,006	-	2,006	-	-	-	-	2,006	-	2,006
Faculty Recruiting	398	-	398	-	-	-	-	398	-	398
Academic Priorities Allocation	5,630	-	5,630	-	-	-	-	5,630	-	5,630
Sub-total	8,034	-	8,034	-	-	-	-	8,034	-	8,034
TOTAL ACADEMIC	217,936	2,365	220,301	-	-	-	-	220,301	7,118	227,419
3. Academic Support										
Office of the Provost	2,713	-	2,713	-	-	-	-	2,713	-	2,713
School of Graduate Studies	1,129	-	1,129	-	-	-	-	1,129	-	1,129
Museum of Art	270	-	270	-	-	-	-	270	-	270
Centre for Leadership in Learning	1,574	-	1,574	-	-	-	-	1,574	-	1,574
Research	1,283	-	1,283	-	-	-	400	1,683	8,874	10,557
University Library - Operating	14,893	-	14,893	-	-	-	-	14,893	767	15,660
Health Sciences Library - Operating	2,476	-	2,476	-	-	-	-	2,476	192	2,668
Registrar	3,466	-	3,466	-	-	-	-	3,466	-	3,466
Pension	5,864	-	5,864	-	-	-	-	5,864	-	5,864
Academic Support Allocation	470	-	470	-	-	-	-	470	-	470
Sub-total	34,138	-	34,138	-	-	-	400	34,538	9,833	44,371
4. Student Support										
Graduate Scholarships/Bursaries	10,780	-	10,780	-	-	-	-	10,780	-	10,780
Student Affairs	16,044	-	16,044	-	-	-	943	16,987	-	16,987
Student Support Allocation	-	-	-	-	-	-	-	-	-	-
Sub-total	26,824	-	26,824	-	-	-	943	27,767	-	27,767
5. Facilities Support										
Facilities Services	15,694	-	15,694	-	-	-	-	15,694	-	15,694
HSC Maintenance	3,287	-	3,287	-	-	-	-	3,287	-	3,287
Utilities	14,202	-	14,202	-	-	-	-	14,202	-	14,202
HSC Utilities	5,135	-	5,135	-	-	-	-	5,135	-	5,135
Deferred Maint/Facilities Renew	1,919	-	1,919	-	-	-	-	1,919	-	1,919
Bond Interest	7,380	-	7,380	-	-	-	-	7,380	-	7,380
Renovation contingency	981	-	981	-	-	-	-	981	-	981
Sub-total	48,598	-	48,598	-	-	-	-	48,598	-	48,598
6. Institutional Support										
Administration /Institutional Support	12,684	-	12,684	-	-	-	-	12,684	-	12,684
University Technology Services	8,097	-	8,097	-	-	-	-	8,097	-	8,097
University Secretariat	635	-	635	-	-	-	-	635	-	635
Presidential Budget	1,113	-	1,113	-	-	-	-	1,113	-	1,113
University Advancement	3,387	-	3,387	-	-	-	250	3,637	-	3,637
General/Contingency	2,239	-	2,239	-	-	-	-	2,239	-	2,239
Sub-total	28,155	-	28,155	-	-	-	250	28,405	-	28,405
7. Institutional Priority allocations										
Technology Fund	3,026	-	3,026	-	-	-	-	3,026	-	3,026
Strategic Priorities	46	320	366	-	-	-	(400)	(34)	-	(34)
Sub-total	3,072	320	3,392	-	-	-	(400)	2,992	-	2,992
Grand total	358,723	2,685	361,408	-	-	-	1,193	362,601	16,951	379,552
Under/(Over) Allocated	6,679	(2,685)	3,994	771	-	771	(1,193)	3,572	-	3,572

Note: Allocations have been held at 2009/10 funding levels. Adjustments will be made when updated information is available.

Envelope	2012/13								Research funded	Total budget
	Operating							Adjusted allocation		
	2012/13 Estimate									
	Base						One-time			
	2011/12 Base Cwd	Endowed Chairs	Starting base	Allocation changes	Endowed Chairs	Total base adjustment				
Framework Revenue	366,173	-	366,173	-	-	-	-	366,173	16,951	383,124
Allocation										
1. Faculties (Academic Programmes)										
Business	17,319	297	17,616	-	-	-	-	17,616	80	17,696
Engineering	31,599	402	32,001	-	-	-	-	32,001	1,257	33,258
Engineering - BTech	7,538	-	7,538	-	-	-	-	7,538	-	7,538
Health Sciences	56,082	1,029	57,111	-	-	-	-	57,111	4,559	61,670
Humanities	21,825	350	22,175	-	(75)	(75)	-	22,100	86	22,186
Science	47,905	62	47,967	-	-	-	-	47,967	953	48,920
Medical Radiation - Mohawk share	3,542	-	3,542	-	-	-	-	3,542	-	3,542
Social Sciences	20,094	225	20,319	-	-	-	-	20,319	163	20,482
Interdisciplinary Programmes	1,488	-	1,488	-	-	-	-	1,488	20	1,508
Academic Allocation - QIF	2,510	-	2,510	-	-	-	-	2,510	-	2,510
Academic Allocation - Accessibility	-	-	-	-	-	-	-	-	-	-
Sub-total	209,902	2,365	212,267	-	(75)	(75)	-	212,192	7,118	219,310
2. Provost - Academic Priorities										
Academic Contingency	2,006	-	2,006	-	-	-	-	2,006	-	2,006
Faculty Recruiting	398	-	398	-	-	-	-	398	-	398
Academic Priorities Allocation	5,630	-	5,630	-	-	-	-	5,630	-	5,630
Sub-total	8,034	-	8,034	-	-	-	-	8,034	-	8,034
TOTAL ACADEMIC	217,936	2,365	220,301	-	(75)	(75)	-	220,226	7,118	227,344
3. Academic Support										
Office of the Provost	2,713	-	2,713	-	-	-	-	2,713	-	2,713
School of Graduate Studies	1,129	-	1,129	-	-	-	-	1,129	-	1,129
Museum of Art	270	-	270	-	-	-	-	270	-	270
Centre for Leadership in Learning	1,574	-	1,574	-	-	-	-	1,574	-	1,574
Research	1,283	-	1,283	-	-	-	-	1,283	8,874	10,157
University Library - Operating	14,893	-	14,893	-	-	-	-	14,893	767	15,660
Health Sciences Library - Operating	2,476	-	2,476	-	-	-	-	2,476	192	2,668
Registrar	3,466	-	3,466	-	-	-	-	3,466	-	3,466
Pension	5,864	-	5,864	-	-	-	-	5,864	-	5,864
Academic Support Allocation	470	-	470	-	-	-	-	470	-	470
Sub-total	34,138	-	34,138	-	-	-	-	34,138	9,833	43,971
4. Student Support										
Graduate Scholarships/Bursaries	10,780	-	10,780	-	-	-	-	10,780	-	10,780
Student Affairs	16,044	-	16,044	-	-	-	-	16,044	-	16,044
Student Support Allocation	-	-	-	-	-	-	-	-	-	-
Sub-total	26,824	-	26,824	-	-	-	-	26,824	-	26,824
5. Facilities Support										
Facilities Services	15,694	-	15,694	-	-	-	-	15,694	-	15,694
HSC Maintenance	3,287	-	3,287	-	-	-	-	3,287	-	3,287
Utilities	14,202	-	14,202	-	-	-	-	14,202	-	14,202
HSC Utilities	5,135	-	5,135	-	-	-	-	5,135	-	5,135
Deferred Maint/Facilities Renew	1,919	-	1,919	-	-	-	-	1,919	-	1,919
Bond Interest	7,380	-	7,380	-	-	-	-	7,380	-	7,380
Renovation contingency	981	-	981	-	-	-	-	981	-	981
Sub-total	48,598	-	48,598	-	-	-	-	48,598	-	48,598
6. Institutional Support										
Administration /Institutional Support	12,684	-	12,684	-	-	-	-	12,684	-	12,684
University Technology Services	8,097	-	8,097	-	-	-	-	8,097	-	8,097
University Secretariat	635	-	635	-	-	-	-	635	-	635
Presidential Budget	1,113	-	1,113	-	-	-	-	1,113	-	1,113
University Advancement	3,387	-	3,387	-	-	-	250	3,637	-	3,637
General/Contingency	2,239	-	2,239	-	-	-	-	2,239	-	2,239
Sub-total	28,155	-	28,155	-	-	-	250	28,405	-	28,405
7. Institutional Priority allocations										
Technology Fund	3,026	-	3,026	-	-	-	-	3,026	-	3,026
Strategic Priorities	46	320	366	-	-	-	-	366	-	366
Sub-total	3,072	320	3,392	-	-	-	-	3,392	-	3,392
Grand total	358,723	2,685	361,408	-	(75)	(75)	250	361,583	16,951	378,534
Under/(Over) Allocated	7,450	(2,685)	4,765	-	75	75	(250)	4,590	-	4,590

Note: Allocations have been held at 2009/10 funding levels. Adjustments will be made when updated information is available.

APPENDIX B – ENVELOPE SYNOPSIS TEMPLATE
McMaster University
2010/11 Budget – Envelope Synopsis Template
(available to download at http://www.mcmaster.ca/bms/BMS_FS_Budgeting.htm)

Envelope: _____

Mission: _____

2010/11 objectives: _____

2011/12 and 2012/13 plans and major strategic initiatives: _____

Anticipated future operational changes and analysis of capacity constraints: _____

Proposed fee and rate changes (if any): _____

Additional revenue sources: _____

Impact on other areas in the University, including transfer of workload: _____

Benchmarks/indicators of performance (if relevant):

Anticipated staffing changes:

Major opportunities and key risks to your operational plan:

Plans to balance the budget assuming flat revenues:

Details and explanations of all one-time revenues and expenses:

Major assumptions:

Explanation of variances between 2009/10 current projection and 2009/10 original budget:

Capital budget plans:

APPENDIX C – BUDGET SUBMISSION FORM

The following is a sample form used in the 2009/10 Five Month Review. The form for the 2010/11 budget is currently under development.

The screenshot shows an Excel spreadsheet with the following structure:

- Row 1:** Fund 966370 (BUDGETING SERVICES)
- Row 2:** Account 250014 (BUDGETING SERVICES)
- Row 3:** MAY2009
- Row 4:** Headers for columns C, D, E, F: Ongoing Working For Period, Onetime Working For Period, Total Ongoing and One Time Working Projections, FTE Working
- Row 5:** 0098 (OPERATING ALLOCATION) | 0.00 | 0.00 | 0.00 | 0.00
- Row 6:** 0009 (FRAMEWORK ALLOCATION) | 0.00 | 0.00 | 0.00 | 0.00
- Row 7:** 0010 (MTCU BAS OPER GRANT) | 0.00 | 0.00 | 0.00 | 0.00
- Row 8:** 0011 (GRANT/RESEARCH) | 0.00 | 0.00 | 0.00 | 0.00
- Row 9:** 0012 (RES OVERHEAD DIST) | 0.00 | 0.00 | 0.00 | 0.00
- Row 10:** 0014 (MTCU ACCESSIB GRANT) | 0.00 | 0.00 | 0.00 | 0.00
- Row 11:** 0015 (MTCU PERFORMAN FUND) | 0.00 | 0.00 | 0.00 | 0.00
- Row 12:** 0016 (GRANT/SPECIFIC) | 0.00 | 0.00 | 0.00 | 0.00
- Row 13:** 0017 (DISABILITY GRANT) | 0.00 | 0.00 | 0.00 | 0.00
- Row 14:** 0018 (MIDWIFERY GRANT) | 0.00 | 0.00 | 0.00 | 0.00
- Row 15:** 0019 (CORRIDOR ADJUSTMENT) | 0.00 | 0.00 | 0.00 | 0.00
- Row 16:** 0020 (GRANT ATOP) | 0.00 | 0.00 | 0.00 | 0.00
- Row 17:** 0021 (TRANSITION FUNDING) | 0.00 | 0.00 | 0.00 | 0.00
- Row 18:** 0022 (MTCU GEN ACCESS/QUAL) | 0.00 | 0.00 | 0.00 | 0.00
- Row 19:** 0024 (MTCU GRANT) | 0.00 | 0.00 | 0.00 | 0.00
- Row 20:** 0090 (FED IND COST REVENUE) | 0.00 | 0.00 | 0.00 | 0.00
- Row 21:** 0051 (ROIE REVENUE) | 0.00 | 0.00 | 0.00 | 0.00
- Row 22:** 0052 (ORF REVENUE) | 0.00 | 0.00 | 0.00 | 0.00
- Row 23:** 0096 (0096) | 0.00 | 0.00 | 0.00 | 0.00
- Row 24:** 0099 (GRANTS ALLOCATED) | 0.00 | 0.00 | 0.00 | 0.00
- Row 25:** 0010 (GRANTS) | 0.00 | 0.00 | 0.00 | 0.00
- Row 26:** 0702 (OHIP) | 0.00 | 0.00 | 0.00 | 0.00
- Row 27:** 0703 (RENTAL/LEASE INCOME) | 0.00 | 0.00 | 0.00 | 0.00
- Row 28:** 0704 (VENDING MACHINES) | 0.00 | 0.00 | 0.00 | 0.00
- Row 29:** 0705 (COPICARD DISPENSER) | 0.00 | 0.00 | 0.00 | 0.00
- Row 30:** 0706 (UHIP/QUEBEC) | 0.00 | 0.00 | 0.00 | 0.00
- Row 31:** 0707 (BILL DIRECTS) | 0.00 | 0.00 | 0.00 | 0.00
- Row 32:** 0711 (PRINTING/MUMC) | 0.00 | 0.00 | 0.00 | 0.00
- Row 33:** 0713 (PHOTOCOPYING/MUMC) | 0.00 | 0.00 | 0.00 | 0.00
- Row 34:** 0714 (CASH COPIES) | 0.00 | 0.00 | 0.00 | 0.00
- Row 35:** 0715 (CARD SALES TO DEPTS) | 0.00 | 0.00 | 0.00 | 0.00
- Row 36:** 0716 (CARD SALES FR BOOKST) | 0.00 | 0.00 | 0.00 | 0.00
- Row 37:** 0717 (FORMS/MUMC) | 0.00 | 0.00 | 0.00 | 0.00
- Row 38:** 0718 (FORMS/ST JOSEPH) | 0.00 | 0.00 | 0.00 | 0.00
- Row 39:** 0720 (PARKING PERMITS) | 0.00 | 0.00 | 0.00 | 0.00
- Row 40:** 0721 (STADIUM LEVY) | 0.00 | 0.00 | 0.00 | 0.00
- Row 41:** 0722 (LOST PERMITS) | 0.00 | 0.00 | 0.00 | 0.00
- Row 42:** 0723 (DIVINITY COLLEGE PER) | 0.00 | 0.00 | 0.00 | 0.00
- Row 43:** 0724 (CONFERENCE PERMITS) | 0.00 | 0.00 | 0.00 | 0.00
- Row 44:** 0725 (VOUCHERS/DAILY) | 0.00 | 0.00 | 0.00 | 0.00
- Row 45:** 0726 (PARKING ADMIN FEES) | 0.00 | 0.00 | 0.00 | 0.00

APPENDIX D – ENDOWED CHAIR AND PROFESSORSHIP MATCHING FUNDS**Endowed Chair and Professorship Matching Funds**

	2009/10	2010/11	2011/12	2012/13
Business				
CIBC Chair in Financial Markets	51,725	51,725	51,725	51,725
AIC (X3) Chair in In Investment	153,450	153,450	153,450	153,450
BMO Financial Group Chair in Capital Markets	40,000	40,000	40,000	40,000
Wayne C. Fox Chair In Business Innovation	51,725	51,725	51,725	51,725
Total	296,900	296,900	296,900	296,900
Engineering				
Barber-Gennum Chair	51,725	51,725	51,725	51,725
RL Wilson/BCE Chair	51,725	51,725	51,725	51,725
The W. Sinclair	51,725	51,725	51,725	51,725
Braley-Orlick	51,725	51,725	51,725	51,725
Joe Ng - JNE Consulting Chair in Design	51,725	51,725	51,725	51,725
Dofasco Chair in Ferrous Metallurgy	51,725	51,725	51,725	51,725
Dofasco Process Automation	51,725	51,725	51,725	51,725
US Steel Canada Chair in Sustainable Steel Production	73,333	40,000	40,000	40,000
Total	435,408	402,075	402,075	402,075
Health Sciences				
Astra Zeneca Chair in Epidemiology & Resp Dis	51,725	51,725	51,725	51,725
John A Bauer Chair in Medicine	25,863	25,863	25,863	25,863
John Bienenstock Chair in Molec Medic	51,725	51,725	51,725	51,725
Braley/Gorden (Fam Med)	51,725	51,725	51,725	51,725
John C. Laidlaw	51,725	51,725	51,725	51,725
Mortgage Intelligence/GMAC Thoracic Surgery	41,380	41,380	41,380	41,380
Aventis Pharma Chair--Pop'n Hlth Inst	51,725	51,725	51,725	51,725
Chedoke child psych	51,725	51,725	51,725	51,725
Evans HSc Edcu Res	51,725	51,725	51,725	51,725
GlaxoSmithKline-lung immunology	51,725	51,725	51,725	51,725
GlaxoSmithKline-gastro	25,863	25,863	25,863	25,863
Gov't of Ont (Child Devel)	51,725	51,725	51,725	51,725
Dorothy Hall	51,725	51,725	51,725	51,725
HHSC/Sinclair	51,725	51,725	51,725	51,725
Hannah Chair in the History of Medicine (to Humanities eff. 2010/11)	100,863			
Johnson	51,725	51,725	51,725	51,725
Lillie	51,725	51,725	51,725	51,725
Zucker	51,725	51,725	51,725	51,725
Buffett Taylor	40,552	40,552	40,552	40,552
Minimally Invasive Surgery and Surgical Innovation	41,380	41,380	41,380	41,380
Dr. William Walsh Professorship in Internal Medicine	51,725	51,725	51,725	51,725
HHS Assessment	25,863	25,863	25,863	25,863
Braley/Gorden (Urology)	51,725	51,725	51,725	51,725
Total	1,129,364	1,028,501	1,028,501	1,028,501

	2009/10	2010/11	2011/12	2012/13
Humanities				
Global Telev Network chair in Comm	51,725	51,725	51,725	51,725
Hannah Chair in the History of Medicine*		51,725	51,725	51,725
Hannah Chair - capital match to 2011/12		75,000	75,000	
Hope Chair	51,725	51,725	51,725	51,725
Senator William McMaster	40,000	40,000	40,000	40,000
Senator William McMaster	40,000	40,000	40,000	40,000
L.R. Wilson Chair in Canadian History	40,000	40,000	40,000	40,000
Total	223,450	350,175	350,175	275,175
Science				
Stephen Jarislawsky in Eniv & Health	62,070	62,070	62,070	62,070
Total	62,070	62,070	62,070	62,070
Social Sciences				
Liuna/Mancinelli Professorship	25,000	25,000	25,000	25,000
Gilbrea Chair in Aging and Mental Health	27,180	40,000	40,000	40,000
Senator William McMaster	40,000	40,000	40,000	40,000
Senator William McMaster	40,000	40,000	40,000	40,000
Senator William McMaster	40,000	40,000	40,000	40,000
Sharjah Chair in Global Islam	40,000	40,000	40,000	40,000
Total	212,180	225,000	225,000	225,000
Provision for new Chairs				
Total	-	320,000	320,000	320,000
Grand Total	2,359,372	2,684,721	2,684,721	2,609,721

*Increased to the standard matching amount for Chairs. While the Chair was in Health Sciences, the teaching commitment paid by Humanities was considered to be half of the matching funds.

APPENDIX E – SUMMARY OF BENEFITS BUDGET ASSUMPTIONS

Fiscal 2010/11 to 2012/13
Summary of Assumptions - Employer's Share of Benefit Costs

Category	Covered*	2009-10 Actual	2010-11 Approved	2011-12 Proposed	2012-13 Proposed	Source
CPP	All employee groups	4.95% of Base up to \$2,118.60 Maximum	4.95% of Base up to \$2,163.15 Maximum	4.95% of Base up to \$2,206.41 Maximum	4.95% of Base up to \$2,250.54 Maximum	Revenue Canada 2010 Rate
EI	Group 1	1.73% of base x 1.175 up to \$859.92 Maximum	1.73% of base x 1.175 up to \$859.92 Maximum	1.73% of base x 1.175 up to \$859.92 Maximum	1.73% of base x 1.175 up to \$859.92 Maximum	Revenue Canada 2009 Rate, future years not stated
	Group 2	1.73% of base x 1.238 up to \$905.96 Maximum	1.73% of base x 1.238 up to \$905.96 Maximum	1.73% of base x 1.238 up to \$905.96 Maximum	1.73% of base x 1.238 up to \$905.96 Maximum	Revenue Canada 2009 Rate, future years not stated
	Group 3	1.73% of base x 1.4 up to \$1,024.51 Maximum	1.73% of base x 1.4 up to \$1,024.51 Maximum	1.73% of base x 1.4 up to \$1,024.51 Maximum	1.73% of base x 1.4 up to \$1,024.51 Maximum	Revenue Canada 2009 Rate, future years not stated
Pension	Group 1 - Faculty	240% of 5.0% x Salary up to YMPE plus 6.5% on Excess	270% of 5.0% x Salary up to YMPE plus 6.5% on Excess	270% of 5.0% x Salary up to YMPE plus 6.5% on Excess	270% of 5.0% x Salary up to YMPE plus 6.5% on Excess	Based on Actuarial Estimate (Mercer)
	Group 1 - TMG and SAAO	240% of 5.0% x Salary up to YMPE plus 6.5% on Excess	270% of 5.5% x Salary up to YMPE plus 7.25% on Excess	270% of 6.0% x Salary up to YMPE plus 8.0% on Excess	270% of 6.5% x Salary up to YMPE plus 8.75% on Excess	Based on Actuarial Estimate (Mercer)
	Group 1 - CAW	240% of 5.0% x Salary up to YMPE plus 6.5% on Excess	270% of 5.75% x Salary up to YMPE plus 7.5% on Excess	270% of 6.25% x Salary up to YMPE plus 8.25% on Excess	270% of 6.5% x Salary up to YMPE plus 8.75% on Excess	Based on Actuarial Estimate (Mercer)
	Group 2	340% of 3.5% x Salary up to YMPE plus 5% on Excess	390% of 3.5% x Salary up to YMPE plus 5% on Excess	390% of 3.5% x Salary up to YMPE plus 5% on Excess	390% of 3.5% x Salary up to YMPE plus 5% on Excess	Based on Actuarial Estimate (Mercer)
	Group 3	N/A	N/A	N/A	N/A	
Employee Health Tax	All employee groups	1.95% of Base	1.95% of Base	1.95% of Base	1.95% of Base	Provincial Legislation as of 2005
Extended Health	Groups 1 and 2	6% Medical & 6% Dental increase	3% Medical & 3% Dental increase	3.5% Medical & 3.5% Dental increase	3% Medical & 3% Dental increase	Review of scenarios with historical data
	Group 3	N/A	N/A	N/A	N/A	
Life Insurance	Group 1	.82% of Base to a maximum of \$834	.82% of Base to a maximum of \$834	.82% of Base to a maximum of \$834	.82% of Base to a maximum of \$834	Review of scenarios of historical data
	Group 2	.57% of Base	.57% of Base	.57% of Base	.57% of Base	Review of scenarios of historical data
	Group 3	N/A	N/A	N/A	N/A	
Surcharge **	Group 1	4.0026% of Base	4.0026% of Base	4.0026% of Base	4.0026% of Base	Review of scenarios of historical data
	Group 2	4.0026% of Base	4.0026% of Base	4.0026% of Base	4.0026% of Base	Review of scenarios of historical data
	Group 3	N/A	N/A	N/A	N/A	Review of scenarios of historical data
Post Retirement Benefits Provision	Groups 1 and 2	.25% of Base	.50% of Base	.75% of Base	1.0% of Base	Review of scenarios of historical data
WSIB	All employee groups	.35% of Base	.35% of Base	.35% of Base	.35% of Base	Review of scenarios of historical data
Sick Leave Pool/Salary Continuance	Group 1 staff	1.0% of Base	1.0% of Base	1.0% of Base	1.0% of Base	Review of scenarios of historical data
Vacation Pay	All other employee groups	N/A	N/A	N/A	N/A	
	Groups 1 and 2	N/A	N/A	N/A	N/A	
	Group 3 (where applicable)	4% of Base	4% of Base	4% of Base	4% of Base	Employment Standards Act

Notes:
Estimated increases are shown in *italics*.
Base refers to Base Salary

***Employee Categories**
Group 1 - Employee Groups with Benefits/Pension (LTD) - formerly Roll 1 Full-Time Faculty and Staff
Group 2 - Employee Groups with Benefits/Pension (no LTD) - formerly Rolls 2 and 5 Hourly Employees - Union Groups
Group 3 - Employee Groups with No Benefits - formerly Roll 3 Part-Time Casual and Roll 4 Graduate Students

****Included in surcharge:**
Retiree's Benefits
LTD Benefits
Maternity Leave
Paid Up Life Insurance
Tuition Assistance
Tuition Bursary
Tuition Waiver
Core Competency Training Programs
Employee Assistance Programs
Pre-retirement Seminars

APPENDIX F – TABLE OF TMG BENEFITS (FORMERLY ROLL 1 STAFF)

Fiscal Salary	270%										3% Increase			4.0026%			0.50% Post-Ret.			0.35% WSIB			Sick Leave Pool	Total	2010/11 % of total	2009/10 % of total	% increase	Rate increase
	CPP	EI	Pension	EHT	Dental	Major Medical	Life Insurance	Surcharge	Surcharge	Post-Ret.	Surcharge	Surcharge	Surcharge	Surcharge	Surcharge	Surcharge	Surcharge	Surcharge	Surcharge	Surcharge	Surcharge	Surcharge						
20,000	817	407	2,970	390	1,601	2,612	164	801	100	70	200	10,130	50.65%	47.32%	7.03%	3.33%												
22,000	916	447	3,267	429	1,601	2,612	180	881	110	77	220	10,739	48.81%	45.54%	7.18%	3.27%												
24,000	1,015	488	3,564	468	1,601	2,612	197	961	120	84	240	11,348	47.28%	44.06%	7.32%	3.22%												
26,000	1,114	529	3,861	507	1,601	2,612	213	1,041	130	91	260	11,957	45.99%	42.80%	7.44%	3.19%												
28,000	1,213	569	4,158	546	1,601	2,612	230	1,121	140	98	280	12,567	44.88%	41.73%	7.55%	3.15%												
30,000	1,312	610	4,455	585	1,601	2,612	246	1,201	150	105	300	13,176	43.92%	40.80%	7.65%	3.12%												
32,000	1,411	650	4,752	624	1,601	2,612	262	1,281	160	112	320	13,785	43.08%	39.98%	7.75%	3.10%												
34,000	1,510	691	5,049	663	1,601	2,612	279	1,361	170	119	340	14,394	42.33%	39.26%	7.83%	3.07%												
36,000	1,609	732	5,346	702	1,601	2,612	295	1,441	180	126	360	15,003	41.67%	38.62%	7.91%	3.05%												
38,000	1,708	772	5,643	741	1,601	2,612	312	1,521	190	133	380	15,612	41.08%	38.05%	7.98%	3.04%												
40,000	1,807	813	5,940	780	1,601	2,612	328	1,601	200	140	400	16,221	40.55%	37.53%	8.05%	3.02%												
42,000	1,906	854	6,237	819	1,601	2,612	344	1,681	210	147	420	16,830	40.07%	37.07%	8.11%	3.01%												
44,000	2,005	895	6,534	858	1,601	2,612	361	1,761	220	154	440	17,439	39.56%	36.64%	7.95%	2.91%												
46,000	2,104	936	6,831	897	1,601	2,612	377	1,841	230	161	460	18,048	39.07%	36.25%	7.78%	2.82%												
48,000	2,163	977	7,128	936	1,601	2,612	394	1,921	240	168	480	18,657	38.62%	35.75%	8.05%	2.88%												
50,000	2,163	1,018	7,425	975	1,601	2,612	410	2,001	250	175	500	19,266	38.21%	35.28%	8.31%	2.93%												
52,000	2,163	1,059	7,722	1,014	1,601	2,612	426	2,081	260	182	520	19,875	37.82%	34.84%	8.55%	2.98%												
54,000	2,163	1,100	8,019	1,053	1,601	2,612	443	2,161	270	189	540	20,484	37.47%	34.44%	8.79%	3.03%												
56,000	2,163	1,141	8,316	1,092	1,601	2,612	459	2,241	280	196	560	21,093	37.14%	34.07%	9.01%	3.07%												
58,000	2,163	1,182	8,613	1,131	1,601	2,612	476	2,321	290	203	580	21,702	36.83%	33.72%	9.22%	3.11%												
60,000	2,163	1,223	8,910	1,170	1,601	2,612	492	2,401	300	210	600	22,311	36.54%	33.39%	9.42%	3.15%												
62,000	2,163	1,264	9,207	1,209	1,601	2,612	508	2,481	310	217	620	22,920	36.27%	33.09%	9.61%	3.18%												
64,000	2,163	1,305	9,504	1,248	1,601	2,612	525	2,561	320	224	640	23,529	36.02%	32.80%	9.80%	3.21%												
66,000	2,163	1,346	9,801	1,287	1,601	2,612	541	2,641	330	231	660	24,138	35.78%	32.54%	9.97%	3.24%												
68,000	2,163	1,387	10,098	1,326	1,601	2,612	558	2,721	340	238	680	24,747	35.56%	32.28%	10.14%	3.27%												
70,000	2,163	1,428	10,395	1,365	1,601	2,612	574	2,801	350	245	700	25,356	35.35%	32.05%	10.30%	3.30%												
72,000	2,163	1,469	10,692	1,404	1,601	2,612	590	2,881	360	252	720	25,965	35.15%	31.82%	10.45%	3.33%												
74,000	2,163	1,510	10,989	1,443	1,601	2,612	607	2,961	370	259	740	26,574	34.96%	31.61%	10.60%	3.35%												
76,000	2,163	1,551	11,286	1,482	1,601	2,612	623	3,041	380	266	760	27,183	34.78%	31.41%	10.74%	3.37%												
78,000	2,163	1,592	11,583	1,521	1,601	2,612	640	3,121	390	273	780	27,792	34.61%	31.22%	10.88%	3.40%												
80,000	2,163	1,633	11,880	1,560	1,601	2,612	656	3,201	400	280	800	28,401	34.45%	31.04%	11.01%	3.42%												
82,000	2,163	1,674	12,177	1,599	1,601	2,612	672	3,281	410	287	820	29,010	34.30%	30.86%	11.13%	3.44%												
84,000	2,163	1,715	12,474	1,638	1,601	2,612	689	3,361	420	294	840	29,619	34.16%	30.70%	11.26%	3.46%												
86,000	2,163	1,756	12,771	1,677	1,601	2,612	705	3,441	430	301	860	30,228	34.02%	30.54%	11.37%	3.47%												
88,000	2,163	1,797	13,068	1,716	1,601	2,612	722	3,521	440	308	880	30,837	33.89%	30.39%	11.48%	3.49%												
90,000	2,163	1,838	13,365	1,755	1,601	2,612	738	3,601	450	315	900	31,446	33.76%	30.25%	11.59%	3.51%												
92,000	2,163	1,879	13,662	1,794	1,601	2,612	754	3,681	460	322	920	32,055	33.64%	30.12%	11.70%	3.52%												
94,000	2,163	1,920	13,959	1,833	1,601	2,612	771	3,761	470	329	940	32,664	33.52%	29.98%	11.80%	3.54%												
96,000	2,163	1,961	14,256	1,872	1,601	2,612	787	3,841	480	336	960	33,273	33.41%	29.86%	11.90%	3.55%												
98,000	2,163	2,002	14,553	1,911	1,601	2,612	804	3,921	490	343	980	33,882	33.30%	29.74%	11.99%	3.57%												
100,000	2,163	2,043	14,850	1,950	1,601	2,612	820	4,001	500	350	1,000	34,491	33.20%	29.62%	12.08%	3.58%												
102,000	2,163	2,084	15,147	1,989	1,601	2,612	834	4,081	510	357	1,020	35,100	33.10%	29.51%	12.17%	3.59%												
104,000	2,163	2,125	15,444	2,028	1,601	2,612	849	4,161	520	364	1,040	35,709	33.00%	29.39%	12.26%	3.60%												
106,000	2,163	2,166	15,741	2,067	1,601	2,612	864	4,241	530	371	1,060	36,318	32.90%	29.27%	12.35%	3.62%												
108,000	2,163	2,207	16,038	2,106	1,601	2,612	879	4,321	540	378	1,080	36,927	32.80%	29.16%	12.44%	3.63%												
110,000	2,163	2,248	16,335	2,145	1,601	2,612	894	4,401	550	385	1,100	37,536	32.69%	29.05%	12.52%	3.64%												

Tables are available to download in Excel format at http://www.mcmaster.ca/bms/BMS_FS_Budgeting.htm

Operating Budget Guidelines

McMaster University
 Estimate of benefits costs for 2010/11
 Group 1 - TMG Staff

Fiscal Salary	270%				3% Increase			4.0026%			0.50%		0.35%		Sick Leave Pool	Total	2010/11 % of total	2009/10 % of total	% increase	Rate increase
	CPP	EI	Pension	EHT	Dental	Major Medical	Life Insurance	Surchage	Post-Ret. Surchage	WSIB	WSIB	WSIB								
112,000	2,163	860	19,694	2,184	1,601	2,612	834	4,483	560	392	392	1,120	36,502	32.59%	28.94%	12.61%	3.65%			
114,000	2,163	860	20,085	2,223	1,601	2,612	834	4,563	570	399	399	1,140	37,050	32.50%	28.84%	12.69%	3.66%			
116,000	2,163	860	20,477	2,262	1,601	2,612	834	4,643	580	406	406	1,160	37,597	32.41%	28.74%	12.76%	3.67%			
118,000	2,163	860	20,868	2,301	1,601	2,612	834	4,723	590	413	413	1,180	38,145	32.33%	28.65%	12.84%	3.68%			
120,000	2,163	860	21,260	2,340	1,601	2,612	834	4,803	600	420	420	1,200	38,692	32.24%	28.56%	12.91%	3.69%			
122,000	2,163	860	21,651	2,379	1,601	2,612	834	4,883	610	427	427	1,220	39,240	32.16%	28.47%	12.98%	3.70%			
124,000	2,163	860	22,043	2,418	1,601	2,612	834	4,963	620	434	434	1,240	39,787	32.09%	28.38%	13.05%	3.70%			
126,000	2,163	860	22,434	2,457	1,601	2,612	834	5,043	630	441	441	1,260	40,335	32.01%	28.30%	13.12%	3.71%			
128,000	2,163	860	22,826	2,496	1,601	2,612	834	5,123	640	448	448	1,280	40,882	31.94%	28.22%	13.19%	3.72%			
130,000	2,163	860	23,217	2,535	1,601	2,612	834	5,203	650	455	455	1,300	41,430	31.87%	28.14%	13.25%	3.73%			
132,000	2,163	860	23,609	2,574	1,601	2,612	834	5,283	660	462	462	1,320	41,978	31.80%	28.06%	13.31%	3.74%			
134,000	2,163	860	24,000	2,613	1,601	2,612	834	5,363	670	469	469	1,340	42,525	31.74%	27.99%	13.37%	3.74%			
136,000	2,163	860	24,392	2,652	1,601	2,612	834	5,444	680	476	476	1,360	43,073	31.67%	27.92%	13.43%	3.75%			
138,000	2,163	860	24,783	2,691	1,601	2,612	834	5,524	690	483	483	1,380	43,620	31.61%	27.85%	13.49%	3.76%			
140,000	2,163	860	25,175	2,730	1,601	2,612	834	5,604	700	490	490	1,400	44,168	31.55%	27.78%	13.55%	3.76%			
142,000	2,163	860	25,566	2,769	1,601	2,612	834	5,684	710	497	497	1,420	44,715	31.49%	27.72%	13.60%	3.77%			
144,000	2,163	860	25,958	2,808	1,601	2,612	834	5,764	720	504	504	1,440	45,263	31.43%	27.66%	13.66%	3.78%			
146,000	2,163	860	26,349	2,847	1,601	2,612	834	5,844	730	511	511	1,460	45,810	31.38%	27.59%	13.71%	3.78%			
148,000	2,163	860	26,741	2,886	1,601	2,612	834	5,924	740	518	518	1,480	46,358	31.32%	27.53%	13.76%	3.79%			
150,000	2,163	860	27,132	2,925	1,601	2,612	834	6,004	750	525	525	1,500	46,906	31.27%	27.48%	13.81%	3.80%			
152,000	2,163	860	27,524	2,964	1,601	2,612	834	6,084	760	532	532	1,520	47,453	31.22%	27.42%	13.86%	3.80%			
154,000	2,163	860	27,915	3,003	1,601	2,612	834	6,164	770	539	539	1,540	48,001	31.17%	27.36%	13.91%	3.81%			
156,000	2,163	860	28,307	3,042	1,601	2,612	834	6,244	780	546	546	1,560	48,548	31.12%	27.31%	13.96%	3.81%			
158,000	2,163	860	28,698	3,081	1,601	2,612	834	6,324	790	553	553	1,580	49,096	31.07%	27.26%	14.00%	3.82%			
160,000	2,163	860	29,090	3,120	1,601	2,612	834	6,404	800	560	560	1,600	49,643	31.03%	27.20%	14.05%	3.82%			
162,000	2,163	860	29,481	3,159	1,601	2,612	834	6,484	810	567	567	1,620	50,191	30.98%	27.20%	13.88%	3.78%			
164,000	2,163	860	29,873	3,198	1,601	2,612	834	6,564	820	574	574	1,640	50,738	30.94%	27.20%	13.72%	3.73%			
166,000	2,163	860	30,264	3,237	1,601	2,612	834	6,644	830	581	581	1,660	51,286	30.90%	27.20%	13.56%	3.69%			
168,000	2,163	860	30,656	3,276	1,601	2,612	834	6,724	840	588	588	1,680	51,834	30.85%	27.20%	13.41%	3.65%			
170,000	2,163	860	31,047	3,315	1,601	2,612	834	6,804	850	595	595	1,700	52,381	30.81%	27.20%	13.26%	3.61%			
172,000	2,163	860	31,439	3,354	1,601	2,612	834	6,884	860	602	602	1,720	52,929	30.77%	27.20%	13.11%	3.57%			
174,000	2,163	860	31,830	3,393	1,601	2,612	834	6,965	870	609	609	1,740	53,476	30.73%	27.20%	12.97%	3.53%			
176,000	2,163	860	32,222	3,432	1,601	2,612	834	7,045	880	616	616	1,760	54,024	30.70%	27.20%	12.83%	3.49%			
178,000	2,163	860	32,613	3,471	1,601	2,612	834	7,125	890	623	623	1,780	54,571	30.66%	27.20%	12.69%	3.45%			
180,000	2,163	860	33,005	3,510	1,601	2,612	834	7,205	900	630	630	1,800	55,119	30.62%	27.20%	12.56%	3.42%			
182,000	2,163	860	33,396	3,549	1,601	2,612	834	7,285	910	637	637	1,820	55,666	30.59%	27.20%	12.43%	3.38%			
184,000	2,163	860	33,788	3,588	1,601	2,612	834	7,365	920	644	644	1,840	56,214	30.55%	27.20%	12.30%	3.35%			
186,000	2,163	860	34,179	3,627	1,601	2,612	834	7,445	930	651	651	1,860	56,761	30.52%	27.20%	12.17%	3.31%			
188,000	2,163	860	34,571	3,666	1,601	2,612	834	7,525	940	658	658	1,880	57,309	30.48%	27.20%	12.05%	3.28%			
190,000	2,163	860	34,962	3,705	1,601	2,612	834	7,605	950	665	665	1,900	57,857	30.45%	27.20%	11.93%	3.25%			
192,000	2,163	860	35,354	3,744	1,601	2,612	834	7,685	960	672	672	1,920	58,404	30.42%	27.20%	11.81%	3.21%			
194,000	2,163	860	35,745	3,783	1,601	2,612	834	7,765	970	679	679	1,940	58,952	30.39%	27.20%	11.70%	3.18%			
196,000	2,163	860	36,137	3,822	1,601	2,612	834	7,845	980	686	686	1,960	59,499	30.36%	27.20%	11.59%	3.15%			
198,000	2,163	860	36,528	3,861	1,601	2,612	834	7,925	990	693	693	1,980	60,047	30.33%	27.20%	11.48%	3.12%			
200,000	2,163	860	36,920	3,900	1,601	2,612	834	8,005	1,000	700	700	2,000	60,594	30.30%	27.20%	11.37%	3.09%			

Tables are available to download in Excel format at http://www.mcmaster.ca/bms/BMS_FS_Budgeting.htm

Operating Budget Guidelines

**McMaster University
Estimate of benefits costs for 2011/12
Group 1 - TMG Staff**

Fiscal Salary	CPP	EI	270%		3.5% Increase			4.0026%			0.75%		0.35%		Sick Leave Pool	Total	2011/12 % of total	2010/11 % of total	% increase	Rate increase
			Pension	EHT	Dental	Major Medical	Life Insurance	Surcharges	Post-Ret. Surcharges	WSIB	WSIB									
20,000	817	407	3,240	390	1,657	2,703	164	801	150	70	200	10,598	52.99%	50.65%	4.61%	2.34%				
22,000	916	447	3,564	429	1,657	2,703	180	881	165	77	220	11,239	51.08%	48.81%	4.65%	2.27%				
24,000	1,015	488	3,888	468	1,657	2,703	197	961	180	84	240	11,880	49.50%	47.28%	4.68%	2.21%				
26,000	1,114	529	4,212	507	1,657	2,703	213	1,041	195	91	260	12,521	48.16%	45.99%	4.71%	2.17%				
28,000	1,213	569	4,536	546	1,657	2,703	230	1,121	210	98	280	13,162	47.01%	44.88%	4.74%	2.13%				
30,000	1,312	610	4,860	585	1,657	2,703	246	1,201	225	105	300	13,803	46.01%	43.92%	4.76%	2.09%				
32,000	1,411	650	5,184	624	1,657	2,703	262	1,281	240	112	320	14,444	45.14%	43.08%	4.78%	2.06%				
34,000	1,510	691	5,508	663	1,657	2,703	279	1,361	255	119	340	15,085	44.37%	42.33%	4.80%	2.03%				
36,000	1,609	732	5,832	702	1,657	2,703	295	1,441	270	126	360	15,726	43.68%	41.67%	4.82%	2.01%				
38,000	1,708	772	6,156	741	1,657	2,703	312	1,521	285	133	380	16,367	43.07%	41.08%	4.84%	1.99%				
40,000	1,807	813	6,480	780	1,657	2,703	328	1,601	300	140	400	17,009	42.52%	40.55%	4.85%	1.97%				
42,000	1,906	854	6,804	819	1,657	2,703	344	1,681	315	147	420	17,650	42.02%	40.07%	4.87%	1.95%				
44,000	2,005	895	7,128	858	1,657	2,703	361	1,761	330	154	440	18,291	41.49%	39.56%	4.89%	1.94%				
46,000	2,104	936	7,452	897	1,657	2,703	377	1,841	345	161	460	18,932	40.99%	39.07%	4.92%	1.92%				
48,000	2,203	977	7,776	936	1,657	2,703	394	1,921	360	168	480	19,573	40.54%	38.62%	4.95%	1.91%				
50,000	2,302	1,018	8,100	975	1,657	2,703	410	2,001	375	175	500	20,214	40.13%	38.21%	5.04%	1.92%				
52,000	2,401	1,059	8,424	1,014	1,657	2,703	426	2,081	390	182	520	20,855	39.76%	37.82%	5.12%	1.94%				
54,000	2,500	1,100	8,748	1,053	1,657	2,703	443	2,161	405	189	540	21,496	39.42%	37.47%	5.21%	1.95%				
56,000	2,600	1,141	9,072	1,092	1,657	2,703	459	2,241	420	196	560	22,137	39.10%	37.14%	5.28%	1.96%				
58,000	2,700	1,182	9,396	1,131	1,657	2,703	476	2,321	435	203	580	22,778	38.80%	36.83%	5.36%	1.97%				
60,000	2,800	1,223	9,720	1,170	1,657	2,703	492	2,401	450	210	600	23,419	38.52%	36.54%	5.43%	1.98%				
62,000	2,900	1,264	10,044	1,209	1,657	2,703	508	2,481	465	217	620	24,060	38.26%	36.27%	5.49%	1.99%				
64,000	3,000	1,305	10,368	1,248	1,657	2,703	525	2,561	480	224	640	24,701	38.02%	36.02%	5.56%	2.00%				
66,000	3,100	1,346	10,692	1,287	1,657	2,703	541	2,641	495	231	660	25,342	37.79%	35.78%	5.62%	2.01%				
68,000	3,200	1,387	11,016	1,326	1,657	2,703	558	2,721	510	238	680	25,983	37.58%	35.56%	5.67%	2.02%				
70,000	3,300	1,428	11,340	1,365	1,657	2,703	574	2,801	525	245	700	26,624	37.37%	35.35%	5.73%	2.02%				
72,000	3,400	1,469	11,664	1,404	1,657	2,703	590	2,881	540	252	720	27,265	37.18%	35.15%	5.78%	2.03%				
74,000	3,500	1,510	11,988	1,443	1,657	2,703	607	2,961	555	259	740	27,906	37.00%	34.96%	5.83%	2.04%				
76,000	3,600	1,551	12,312	1,482	1,657	2,703	623	3,041	570	266	760	28,547	36.83%	34.78%	5.88%	2.04%				
78,000	3,700	1,592	12,636	1,521	1,657	2,703	640	3,121	585	273	780	29,188	36.66%	34.61%	5.92%	2.05%				
80,000	3,800	1,633	12,960	1,560	1,657	2,703	656	3,201	600	280	800	29,829	36.51%	34.45%	5.97%	2.06%				
82,000	3,900	1,674	13,284	1,599	1,657	2,703	672	3,281	615	287	820	30,470	36.36%	34.30%	6.01%	2.06%				
84,000	4,000	1,715	13,608	1,638	1,657	2,703	689	3,361	630	294	840	31,111	36.22%	34.16%	6.05%	2.07%				
86,000	4,100	1,756	13,932	1,677	1,657	2,703	705	3,441	645	301	860	31,752	36.09%	34.02%	6.09%	2.07%				
88,000	4,200	1,797	14,256	1,716	1,657	2,703	722	3,521	660	308	880	32,393	35.96%	33.89%	6.13%	2.08%				
90,000	4,300	1,838	14,580	1,755	1,657	2,703	738	3,601	675	315	900	33,034	35.84%	33.76%	6.16%	2.08%				
92,000	4,400	1,879	14,904	1,794	1,657	2,703	754	3,681	690	322	920	33,675	35.72%	33.64%	6.20%	2.08%				
94,000	4,500	1,920	15,228	1,833	1,657	2,703	771	3,761	705	329	940	34,316	35.61%	33.52%	6.23%	2.09%				
96,000	4,600	1,961	15,552	1,872	1,657	2,703	787	3,841	720	336	960	34,957	35.50%	33.41%	6.26%	2.09%				
98,000	4,700	2,002	15,876	1,911	1,657	2,703	804	3,921	735	343	980	35,598	35.40%	33.30%	6.29%	2.10%				
100,000	4,800	2,043	16,200	1,950	1,657	2,703	820	4,001	750	350	1,000	36,239	35.30%	33.20%	6.32%	2.10%				
102,000	4,900	2,084	16,524	1,989	1,657	2,703	834	4,081	765	357	1,020	36,880	35.21%	33.10%	6.35%	2.10%				
104,000	5,000	2,125	16,848	2,028	1,657	2,703	848	4,161	780	364	1,040	37,521	35.10%	33.00%	6.39%	2.11%				
106,000	5,100	2,166	17,172	2,067	1,657	2,703	862	4,241	795	371	1,060	38,162	35.00%	32.89%	6.42%	2.11%				
108,000	5,200	2,207	17,496	2,106	1,657	2,703	876	4,321	810	378	1,080	38,803	34.90%	32.78%	6.44%	2.11%				
110,000	5,300	2,248	17,820	2,145	1,657	2,703	890	4,401	825	385	1,100	39,444	34.80%	32.69%	6.47%	2.12%				

Tables are available to download in Excel format at http://www.mcmaster.ca/bms/BMS_FS_Budgeting.htm

Operating Budget Guidelines

**McMaster University
Estimate of benefits costs for 2011/12
Group 1 - TMG Staff**

Fiscal Salary	270%				3.5% Increase				4.0026%			0.75%		0.35%		Sick Leave Pool	Total	2011/12 % of total	2010/11 % of total	% increase	Rate increase
	CPP	EI	Pension	EHT	Dental	Major Medical	Life Insurance	Surcharge	Surcharge	WSIB	Post-Ret. Surcharge	WSIB	WSIB	WSIB							
112,000	2,206	860	21,596	2,184	1,657	2,703	834	4,483	840	392	392	1,120	38,875	34.71%	32.59%	6.50%	2.12%				
114,000	2,206	860	22,028	2,223	1,657	2,703	834	4,563	855	399	399	1,140	39,468	34.62%	32.50%	6.53%	2.12%				
116,000	2,206	860	22,460	2,262	1,657	2,703	834	4,643	870	406	406	1,160	40,061	34.54%	32.41%	6.55%	2.12%				
118,000	2,206	860	22,892	2,301	1,657	2,703	834	4,723	885	413	413	1,180	40,654	34.45%	32.33%	6.58%	2.13%				
120,000	2,206	860	23,324	2,340	1,657	2,703	834	4,803	900	420	420	1,200	41,247	34.37%	32.24%	6.60%	2.13%				
122,000	2,206	860	23,756	2,379	1,657	2,703	834	4,883	915	427	427	1,220	41,840	34.30%	32.16%	6.63%	2.13%				
124,000	2,206	860	24,188	2,418	1,657	2,703	834	4,963	930	434	434	1,240	42,433	34.22%	32.09%	6.65%	2.13%				
126,000	2,206	860	24,620	2,457	1,657	2,703	834	5,043	945	441	441	1,260	43,026	34.15%	32.01%	6.67%	2.14%				
128,000	2,206	860	25,052	2,496	1,657	2,703	834	5,123	960	448	448	1,280	43,619	34.08%	31.94%	6.69%	2.14%				
130,000	2,206	860	25,484	2,535	1,657	2,703	834	5,203	975	455	455	1,300	44,212	34.01%	31.87%	6.72%	2.14%				
132,000	2,206	860	25,916	2,574	1,657	2,703	834	5,283	990	462	462	1,320	44,805	33.94%	31.80%	6.74%	2.14%				
134,000	2,206	860	26,348	2,613	1,657	2,703	834	5,363	1,005	469	469	1,340	45,399	33.88%	31.74%	6.76%	2.14%				
136,000	2,206	860	26,780	2,652	1,657	2,703	834	5,444	1,020	476	476	1,360	45,992	33.82%	31.67%	6.78%	2.15%				
138,000	2,206	860	27,212	2,691	1,657	2,703	834	5,524	1,035	483	483	1,380	46,585	33.76%	31.61%	6.80%	2.15%				
140,000	2,206	860	27,644	2,730	1,657	2,703	834	5,604	1,050	490	490	1,400	47,178	33.70%	31.55%	6.81%	2.15%				
142,000	2,206	860	28,076	2,769	1,657	2,703	834	5,684	1,065	497	497	1,420	47,771	33.64%	31.49%	6.83%	2.15%				
144,000	2,206	860	28,508	2,808	1,657	2,703	834	5,764	1,080	504	504	1,440	48,364	33.59%	31.43%	6.85%	2.15%				
146,000	2,206	860	28,940	2,847	1,657	2,703	834	5,844	1,095	511	511	1,460	48,957	33.53%	31.38%	6.87%	2.16%				
148,000	2,206	860	29,372	2,886	1,657	2,703	834	5,924	1,110	518	518	1,480	49,550	33.48%	31.32%	6.89%	2.16%				
150,000	2,206	860	29,804	2,925	1,657	2,703	834	6,004	1,125	525	525	1,500	50,143	33.43%	31.27%	6.90%	2.16%				
152,000	2,206	860	30,236	2,964	1,657	2,703	834	6,084	1,140	532	532	1,520	50,736	33.38%	31.22%	6.92%	2.16%				
154,000	2,206	860	30,668	3,003	1,657	2,703	834	6,164	1,155	539	539	1,540	51,329	33.33%	31.17%	6.93%	2.16%				
156,000	2,206	860	31,100	3,042	1,657	2,703	834	6,244	1,170	546	546	1,560	51,922	33.28%	31.12%	6.95%	2.16%				
158,000	2,206	860	31,532	3,081	1,657	2,703	834	6,324	1,185	553	553	1,580	52,515	33.24%	31.07%	6.96%	2.16%				
160,000	2,206	860	31,964	3,120	1,657	2,703	834	6,404	1,200	560	560	1,600	53,108	33.19%	31.03%	6.98%	2.17%				
162,000	2,206	860	32,396	3,159	1,657	2,703	834	6,484	1,215	567	567	1,620	53,701	33.15%	30.98%	6.99%	2.17%				
164,000	2,206	860	32,828	3,198	1,657	2,703	834	6,564	1,230	574	574	1,640	54,294	33.11%	30.94%	7.01%	2.17%				
166,000	2,206	860	33,260	3,237	1,657	2,703	834	6,644	1,245	581	581	1,660	54,887	33.06%	30.90%	7.02%	2.17%				
168,000	2,206	860	33,692	3,276	1,657	2,703	834	6,724	1,260	588	588	1,680	55,480	33.02%	30.85%	7.04%	2.17%				
170,000	2,206	860	34,124	3,315	1,657	2,703	834	6,804	1,275	595	595	1,700	56,073	32.98%	30.81%	7.05%	2.17%				
172,000	2,206	860	34,556	3,354	1,657	2,703	834	6,884	1,290	602	602	1,720	56,667	32.95%	30.77%	7.06%	2.17%				
174,000	2,206	860	34,988	3,393	1,657	2,703	834	6,965	1,305	609	609	1,740	57,260	32.91%	30.73%	7.07%	2.17%				
176,000	2,206	860	35,420	3,432	1,657	2,703	834	7,045	1,320	616	616	1,760	57,853	32.87%	30.70%	7.09%	2.18%				
178,000	2,206	860	35,852	3,471	1,657	2,703	834	7,125	1,335	623	623	1,780	58,446	32.83%	30.66%	7.10%	2.18%				
180,000	2,206	860	36,284	3,510	1,657	2,703	834	7,205	1,350	630	630	1,800	59,039	32.80%	30.62%	7.11%	2.18%				
182,000	2,206	860	36,716	3,549	1,657	2,703	834	7,285	1,365	637	637	1,820	59,632	32.76%	30.59%	7.12%	2.18%				
184,000	2,206	860	37,148	3,588	1,657	2,703	834	7,365	1,380	644	644	1,840	60,225	32.73%	30.55%	7.14%	2.18%				
186,000	2,206	860	37,580	3,627	1,657	2,703	834	7,445	1,395	651	651	1,860	60,818	32.70%	30.52%	7.15%	2.18%				
188,000	2,206	860	38,012	3,666	1,657	2,703	834	7,525	1,410	658	658	1,880	61,411	32.67%	30.48%	7.16%	2.18%				
190,000	2,206	860	38,444	3,705	1,657	2,703	834	7,605	1,425	665	665	1,900	62,004	32.63%	30.45%	7.17%	2.18%				
192,000	2,206	860	38,876	3,744	1,657	2,703	834	7,685	1,440	672	672	1,920	62,597	32.60%	30.42%	7.18%	2.18%				
194,000	2,206	860	39,308	3,783	1,657	2,703	834	7,765	1,455	679	679	1,940	63,190	32.57%	30.39%	7.19%	2.18%				
196,000	2,206	860	39,740	3,822	1,657	2,703	834	7,845	1,470	686	686	1,960	63,783	32.54%	30.36%	7.20%	2.19%				
198,000	2,206	860	40,172	3,861	1,657	2,703	834	7,925	1,485	693	693	1,980	64,376	32.51%	30.33%	7.21%	2.19%				
200,000	2,206	860	40,604	3,900	1,657	2,703	834	8,005	1,500	700	700	2,000	64,969	32.48%	30.30%	7.22%	2.19%				

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Operating Budget Guidelines

McMaster University Estimate of benefits costs for 2012/13 Group 1 - TMG Staff																			
Fiscal Salary	270%					3% Increase			4.0026%			1.00%		Sick Leave Pool	Total	2012/13 % of total	2011/12 % of total	% increase	Rate increase
	CPP	EI	Pension	EHT	Dental	Major Medical Insurance	Life	SURCHARGE	Post-Ret. SURCHARGE	WSIB	0.35%								
20,000	817	407	3,510	390	1,706	2,784	164	801	200	70	200	70	200	200	11,048	55.24%	52.99%	4.25%	2.25%
22,000	916	447	3,861	429	1,706	2,784	180	881	220	77	220	77	220	220	11,721	53.28%	51.08%	4.30%	2.19%
24,000	1,015	488	4,212	468	1,706	2,784	197	961	240	84	240	84	240	240	12,395	51.64%	49.50%	4.33%	2.14%
26,000	1,114	529	4,563	507	1,706	2,784	213	1,041	260	91	260	91	260	260	13,068	50.26%	48.16%	4.37%	2.10%
28,000	1,213	569	4,914	546	1,706	2,784	230	1,121	280	98	280	98	280	280	13,741	49.07%	47.07%	4.40%	2.07%
30,000	1,312	610	5,265	585	1,706	2,784	246	1,201	300	105	300	105	300	300	14,414	48.05%	46.01%	4.43%	2.04%
32,000	1,411	650	5,616	624	1,706	2,784	262	1,281	320	112	320	112	320	320	15,087	47.15%	45.14%	4.45%	2.01%
34,000	1,510	691	5,967	663	1,706	2,784	279	1,361	340	119	340	119	340	340	15,760	46.35%	44.37%	4.47%	1.98%
36,000	1,609	732	6,318	702	1,706	2,784	295	1,441	360	126	360	126	360	360	16,433	45.65%	43.68%	4.49%	1.96%
38,000	1,708	772	6,669	741	1,706	2,784	312	1,521	380	133	380	133	380	380	17,106	45.02%	43.07%	4.51%	1.94%
40,000	1,807	813	7,020	780	1,706	2,784	328	1,601	400	140	400	140	400	400	17,779	44.45%	42.52%	4.53%	1.93%
42,000	1,906	854	7,371	819	1,706	2,784	344	1,681	420	147	420	147	420	420	18,452	43.93%	42.02%	4.55%	1.91%
44,000	2,005	860	7,722	858	1,706	2,784	361	1,761	440	154	440	154	440	440	19,091	43.39%	41.49%	4.57%	1.90%
46,000	2,104	860	8,073	897	1,706	2,784	377	1,841	460	161	460	161	460	460	19,724	42.88%	40.99%	4.60%	1.88%
48,000	2,203	860	8,424	936	1,706	2,784	394	1,921	480	168	480	168	480	480	20,356	42.41%	40.54%	4.62%	1.87%
50,000	2,251	860	8,838	975	1,706	2,784	410	2,001	500	175	500	175	500	500	21,000	42.00%	40.13%	4.65%	1.87%
52,000	2,251	860	9,310	1,014	1,706	2,784	426	2,081	520	182	520	182	520	520	21,655	41.64%	39.76%	4.74%	1.88%
54,000	2,251	860	9,783	1,053	1,706	2,784	443	2,161	540	189	540	189	540	540	22,310	41.31%	39.42%	4.81%	1.90%
56,000	2,251	860	10,255	1,092	1,706	2,784	459	2,241	560	196	560	196	560	560	22,965	41.02%	39.10%	4.89%	1.91%
58,000	2,251	860	10,728	1,131	1,706	2,784	476	2,322	580	203	580	203	580	580	23,620	40.72%	38.80%	4.96%	1.92%
60,000	2,251	860	11,200	1,170	1,706	2,784	492	2,402	600	210	600	210	600	600	24,275	40.46%	38.52%	5.02%	1.94%
62,000	2,251	860	11,673	1,209	1,706	2,784	508	2,482	620	217	620	217	620	620	24,930	40.21%	38.26%	5.09%	1.95%
64,000	2,251	860	12,145	1,248	1,706	2,784	525	2,562	640	224	640	224	640	640	25,585	39.98%	38.02%	5.15%	1.96%
66,000	2,251	860	12,618	1,287	1,706	2,784	541	2,642	660	231	660	231	660	660	26,240	39.76%	37.79%	5.20%	1.97%
68,000	2,251	860	13,090	1,326	1,706	2,784	558	2,722	680	238	680	238	680	680	26,895	39.55%	37.58%	5.26%	1.98%
70,000	2,251	860	13,563	1,365	1,706	2,784	574	2,802	700	245	700	245	700	700	27,550	39.36%	37.37%	5.31%	1.98%
72,000	2,251	860	14,035	1,404	1,706	2,784	590	2,882	720	252	720	252	720	720	28,205	39.17%	37.18%	5.36%	1.99%
74,000	2,251	860	14,508	1,443	1,706	2,784	607	2,962	740	259	740	259	740	740	28,860	39.00%	37.00%	5.40%	2.00%
76,000	2,251	860	14,980	1,482	1,706	2,784	623	3,042	760	266	760	266	760	760	29,514	38.83%	36.83%	5.45%	2.01%
78,000	2,251	860	15,453	1,521	1,706	2,784	640	3,122	780	273	780	273	780	780	30,169	38.68%	36.66%	5.49%	2.01%
80,000	2,251	860	15,925	1,560	1,706	2,784	656	3,202	800	280	800	280	800	800	30,824	38.53%	36.51%	5.53%	2.02%
82,000	2,251	860	16,398	1,599	1,706	2,784	672	3,282	820	287	820	287	820	820	31,479	38.39%	36.36%	5.57%	2.03%
84,000	2,251	860	16,870	1,638	1,706	2,784	689	3,362	840	294	840	294	840	840	32,134	38.26%	36.22%	5.61%	2.03%
86,000	2,251	860	17,343	1,677	1,706	2,784	705	3,442	860	301	860	301	860	860	32,789	38.13%	36.09%	5.65%	2.04%
88,000	2,251	860	17,815	1,716	1,706	2,784	722	3,522	880	308	880	308	880	880	33,444	38.00%	35.96%	5.68%	2.04%
90,000	2,251	860	18,288	1,755	1,706	2,784	738	3,602	900	315	900	315	900	900	34,099	37.89%	35.84%	5.72%	2.05%
92,000	2,251	860	18,760	1,794	1,706	2,784	754	3,682	920	322	920	322	920	920	34,754	37.8%	35.72%	5.75%	2.05%
94,000	2,251	860	19,233	1,833	1,706	2,784	771	3,762	940	329	940	329	940	940	35,409	37.67%	35.61%	5.78%	2.06%
96,000	2,251	860	19,705	1,872	1,706	2,784	787	3,842	960	336	960	336	960	960	36,064	37.57%	35.50%	5.81%	2.06%
98,000	2,251	860	20,178	1,911	1,706	2,784	804	3,923	980	343	980	343	980	980	36,719	37.47%	35.40%	5.84%	2.07%
100,000	2,251	860	20,650	1,950	1,706	2,784	820	4,003	1,000	350	1,000	350	1,000	1,000	37,374	37.37%	35.30%	5.87%	2.07%
102,000	2,251	860	21,123	1,989	1,706	2,784	834	4,083	1,020	357	1,020	357	1,020	1,020	38,026	37.28%	35.21%	5.89%	2.08%
104,000	2,251	860	21,595	2,028	1,706	2,784	834	4,163	1,040	364	1,040	364	1,040	1,040	38,665	37.18%	35.10%	5.92%	2.08%
106,000	2,251	860	22,068	2,067	1,706	2,784	834	4,243	1,060	371	1,060	371	1,060	1,060	39,304	37.08%	35.00%	5.95%	2.08%
108,000	2,251	860	22,540	2,106	1,706	2,784	834	4,323	1,080	378	1,080	378	1,080	1,080	39,942	36.98%	34.90%	5.98%	2.09%
110,000	2,251	860	23,013	2,145	1,706	2,784	834	4,403	1,100	385	1,100	385	1,100	1,100	40,581	36.89%	34.80%	6.00%	2.09%

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Operating Budget Guidelines

McMaster University
 Estimate of benefits costs for 2012/13
 Group 1 - TMG Staff

Fiscal Salary	270%					3% Increase			4.0026%			1.00%		0.35%		Sick Leave Pool	Total	2012/13 % of total	2011/12 % of total	% increase	Rate increase
	CPP	EI	Pension	EHT	Dental	Major Medical	Life Insurance	Surcharge	Post-Ret. Surcharge	WSIB	WSIB	WSIB	WSIB								
112,000	2,251	860	23,485	2,184	1,706	2,784	834	4,483	1,120	392	1,120	392	1,120	1,120	41,219	36.80%	34.71%	6.03%	2.09%		
114,000	2,251	860	23,958	2,223	1,706	2,784	834	4,563	1,140	399	1,140	399	1,140	1,140	41,858	36.72%	34.62%	6.05%	2.10%		
116,000	2,251	860	24,430	2,262	1,706	2,784	834	4,643	1,160	406	1,160	406	1,160	1,160	42,496	36.63%	34.54%	6.08%	2.10%		
118,000	2,251	860	24,903	2,301	1,706	2,784	834	4,723	1,180	413	1,180	413	1,180	1,180	43,135	36.55%	34.45%	6.10%	2.10%		
120,000	2,251	860	25,375	2,340	1,706	2,784	834	4,803	1,200	420	1,200	420	1,200	1,200	43,773	36.48%	34.37%	6.12%	2.11%		
122,000	2,251	860	25,848	2,379	1,706	2,784	834	4,883	1,220	427	1,220	427	1,220	1,220	44,412	36.40%	34.30%	6.15%	2.11%		
124,000	2,251	860	26,320	2,418	1,706	2,784	834	4,963	1,240	434	1,240	434	1,240	1,240	45,051	36.33%	34.22%	6.17%	2.11%		
126,000	2,251	860	26,793	2,457	1,706	2,784	834	5,043	1,260	441	1,260	441	1,260	1,260	45,689	36.26%	34.15%	6.19%	2.11%		
128,000	2,251	860	27,265	2,496	1,706	2,784	834	5,123	1,280	448	1,280	448	1,280	1,280	46,328	36.19%	34.08%	6.21%	2.12%		
130,000	2,251	860	27,738	2,535	1,706	2,784	834	5,203	1,300	455	1,300	455	1,300	1,300	46,966	36.13%	34.01%	6.23%	2.12%		
132,000	2,251	860	28,210	2,574	1,706	2,784	834	5,283	1,320	462	1,320	462	1,320	1,320	47,605	36.06%	33.94%	6.25%	2.12%		
134,000	2,251	860	28,683	2,613	1,706	2,784	834	5,363	1,340	469	1,340	469	1,340	1,340	48,243	36.00%	33.88%	6.27%	2.12%		
136,000	2,251	860	29,155	2,652	1,706	2,784	834	5,444	1,360	476	1,360	476	1,360	1,360	48,882	35.94%	33.82%	6.28%	2.13%		
138,000	2,251	860	29,628	2,691	1,706	2,784	834	5,524	1,380	483	1,380	483	1,380	1,380	49,520	35.88%	33.76%	6.30%	2.13%		
140,000	2,251	860	30,100	2,730	1,706	2,784	834	5,604	1,400	490	1,400	490	1,400	1,400	50,159	35.83%	33.70%	6.32%	2.13%		
142,000	2,251	860	30,573	2,769	1,706	2,784	834	5,684	1,420	497	1,420	497	1,420	1,420	50,797	35.77%	33.64%	6.34%	2.13%		
144,000	2,251	860	31,045	2,808	1,706	2,784	834	5,764	1,440	504	1,440	504	1,440	1,440	51,436	35.72%	33.59%	6.35%	2.13%		
146,000	2,251	860	31,518	2,847	1,706	2,784	834	5,844	1,460	511	1,460	511	1,460	1,460	52,075	35.67%	33.53%	6.37%	2.14%		
148,000	2,251	860	31,990	2,886	1,706	2,784	834	5,924	1,480	518	1,480	518	1,480	1,480	52,713	35.62%	33.48%	6.38%	2.14%		
150,000	2,251	860	32,463	2,925	1,706	2,784	834	6,004	1,500	525	1,500	525	1,500	1,500	53,352	35.57%	33.43%	6.40%	2.14%		
152,000	2,251	860	32,935	2,964	1,706	2,784	834	6,084	1,520	532	1,520	532	1,520	1,520	53,990	35.52%	33.38%	6.41%	2.14%		
154,000	2,251	860	33,408	3,003	1,706	2,784	834	6,164	1,540	539	1,540	539	1,540	1,540	54,629	35.47%	33.33%	6.43%	2.14%		
156,000	2,251	860	33,880	3,042	1,706	2,784	834	6,244	1,560	546	1,560	546	1,560	1,560	55,267	35.43%	33.28%	6.44%	2.14%		
158,000	2,251	860	34,353	3,081	1,706	2,784	834	6,324	1,580	553	1,580	553	1,580	1,580	55,906	35.38%	33.24%	6.46%	2.15%		
160,000	2,251	860	34,825	3,120	1,706	2,784	834	6,404	1,600	560	1,600	560	1,600	1,600	56,544	35.34%	33.19%	6.47%	2.15%		
162,000	2,251	860	35,298	3,159	1,706	2,784	834	6,484	1,620	567	1,620	567	1,620	1,620	57,183	35.30%	33.15%	6.48%	2.15%		
164,000	2,251	860	35,770	3,198	1,706	2,784	834	6,564	1,640	574	1,640	574	1,640	1,640	57,822	35.26%	33.11%	6.50%	2.15%		
166,000	2,251	860	36,243	3,237	1,706	2,784	834	6,644	1,660	581	1,660	581	1,660	1,660	58,460	35.22%	33.06%	6.51%	2.15%		
168,000	2,251	860	36,715	3,276	1,706	2,784	834	6,724	1,680	588	1,680	588	1,680	1,680	59,099	35.18%	33.02%	6.52%	2.15%		
170,000	2,251	860	37,188	3,315	1,706	2,784	834	6,804	1,700	595	1,700	595	1,700	1,700	59,737	35.14%	32.98%	6.53%	2.16%		
172,000	2,251	860	37,660	3,354	1,706	2,784	834	6,884	1,720	602	1,720	602	1,720	1,720	60,376	35.10%	32.95%	6.55%	2.16%		
174,000	2,251	860	38,133	3,393	1,706	2,784	834	6,965	1,740	609	1,740	609	1,740	1,740	61,014	35.07%	32.91%	6.56%	2.16%		
176,000	2,251	860	38,605	3,432	1,706	2,784	834	7,045	1,760	616	1,760	616	1,760	1,760	61,653	35.03%	32.87%	6.57%	2.16%		
178,000	2,251	860	39,078	3,471	1,706	2,784	834	7,125	1,780	623	1,780	623	1,780	1,780	62,291	35.00%	32.83%	6.58%	2.16%		
180,000	2,251	860	39,550	3,510	1,706	2,784	834	7,205	1,800	630	1,800	630	1,800	1,800	62,930	34.96%	32.80%	6.59%	2.16%		
182,000	2,251	860	40,023	3,549	1,706	2,784	834	7,285	1,820	637	1,820	637	1,820	1,820	63,569	34.93%	32.76%	6.60%	2.16%		
184,000	2,251	860	40,495	3,588	1,706	2,784	834	7,365	1,840	644	1,840	644	1,840	1,840	64,207	34.90%	32.73%	6.61%	2.16%		
186,000	2,251	860	40,968	3,627	1,706	2,784	834	7,445	1,860	651	1,860	651	1,860	1,860	64,846	34.86%	32.70%	6.62%	2.17%		
188,000	2,251	860	41,440	3,666	1,706	2,784	834	7,525	1,880	658	1,880	658	1,880	1,880	65,484	34.83%	32.67%	6.63%	2.17%		
190,000	2,251	860	41,913	3,705	1,706	2,784	834	7,605	1,900	665	1,900	665	1,900	1,900	66,123	34.80%	32.63%	6.64%	2.17%		
192,000	2,251	860	42,385	3,744	1,706	2,784	834	7,685	1,920	672	1,920	672	1,920	1,920	66,761	34.77%	32.60%	6.65%	2.17%		
194,000	2,251	860	42,858	3,783	1,706	2,784	834	7,765	1,940	679	1,940	679	1,940	1,940	67,400	34.74%	32.57%	6.66%	2.17%		
196,000	2,251	860	43,330	3,822	1,706	2,784	834	7,845	1,960	686	1,960	686	1,960	1,960	68,038	34.71%	32.54%	6.67%	2.17%		
198,000	2,251	860	43,803	3,861	1,706	2,784	834	7,925	1,980	693	1,980	693	1,980	1,980	68,677	34.69%	32.51%	6.68%	2.17%		
200,000	2,251	860	44,275	3,900	1,706	2,784	834	8,005	2,000	700	2,000	700	2,000	2,000	69,316	34.66%	32.48%	6.69%	2.17%		

Tables are available to download in Excel format at http://www.mcmaster.ca/bms/BMS_FS_Budgeting.htm

APPENDIX G – TABLE OF CAW BENEFITS (FORMERLY ROLL 1 STAFF)

Fiscal Salary	270%										3% Increase				4.0026%			0.50% Post-Ret.			0.35% WSIB		Sick Leave Pool	Total	2010/11 % of total	2009/10 % of total	% increase	Rate increase
	CPP	EI	Pension	EHT	Dental	Major Medical	Life Insurance	Surcharge	Surcharge	Post-Ret.	Surcharge	WSIB	WSIB	WSIB	WSIB	WSIB	WSIB	WSIB	WSIB	WSIB								
20,000	817	407	3,105	390	1,601	2,612	164	801	100	70	200	10,265	51.33%	48.52%	5.77%	2.80%												
22,000	916	447	3,416	429	1,601	2,612	180	881	110	77	220	10,888	49.49%	46.74%	5.87%	2.75%												
24,000	1,015	488	3,726	468	1,601	2,612	197	961	120	84	240	11,510	47.96%	45.26%	5.96%	2.70%												
26,000	1,114	529	4,037	507	1,601	2,612	213	1,041	130	91	260	12,133	46.67%	44.00%	6.05%	2.66%												
28,000	1,213	569	4,347	546	1,601	2,612	230	1,121	140	98	280	12,756	45.56%	42.93%	6.12%	2.63%												
30,000	1,312	610	4,658	585	1,601	2,612	246	1,201	150	105	300	13,378	44.59%	42.00%	6.18%	2.60%												
32,000	1,411	650	4,968	624	1,601	2,612	262	1,281	160	112	320	14,001	43.75%	41.18%	6.25%	2.57%												
34,000	1,510	691	5,279	663	1,601	2,612	279	1,361	170	119	340	14,623	43.01%	40.46%	6.30%	2.55%												
36,000	1,609	732	5,589	702	1,601	2,612	295	1,441	180	126	360	15,246	42.35%	39.82%	6.35%	2.53%												
38,000	1,708	772	5,900	741	1,601	2,612	312	1,521	190	133	380	15,869	41.76%	39.25%	6.40%	2.51%												
40,000	1,807	813	6,210	780	1,601	2,612	328	1,601	200	140	400	16,491	41.23%	38.73%	6.44%	2.50%												
42,000	1,906	854	6,521	819	1,601	2,612	344	1,681	210	147	420	17,114	40.75%	38.27%	6.48%	2.48%												
44,000	2,005	895	6,831	858	1,601	2,612	361	1,761	220	154	440	17,737	40.23%	37.81%	6.51%	2.46%												
46,000	2,104	860	7,142	897	1,601	2,612	377	1,841	230	161	460	18,360	39.75%	37.35%	6.53%	2.44%												
48,000	2,163	860	7,490	936	1,601	2,612	394	1,921	240	168	480	18,984	39.30%	36.89%	6.56%	2.42%												
50,000	2,163	860	7,895	975	1,601	2,612	410	2,001	250	175	500	19,608	38.88%	36.48%	6.59%	2.41%												
52,000	2,163	860	8,300	1,014	1,601	2,612	426	2,081	260	182	520	20,232	38.50%	36.04%	6.61%	2.40%												
54,000	2,163	860	8,705	1,053	1,601	2,612	443	2,161	270	189	540	20,856	38.14%	35.64%	6.63%	2.39%												
56,000	2,163	860	9,110	1,092	1,601	2,612	459	2,241	280	196	560	21,480	37.81%	35.27%	6.65%	2.38%												
58,000	2,163	860	9,515	1,131	1,601	2,612	476	2,321	290	203	580	22,104	37.50%	34.92%	6.67%	2.37%												
60,000	2,163	860	9,920	1,170	1,601	2,612	492	2,401	300	210	600	22,728	37.21%	34.59%	6.69%	2.36%												
62,000	2,163	860	10,325	1,209	1,601	2,612	508	2,481	310	217	620	23,352	36.95%	34.29%	6.71%	2.35%												
64,000	2,163	860	10,730	1,248	1,601	2,612	525	2,561	320	224	640	23,976	36.69%	34.00%	6.73%	2.34%												
66,000	2,163	860	11,135	1,287	1,601	2,612	541	2,641	330	231	660	24,600	36.46%	33.74%	6.75%	2.33%												
68,000	2,163	860	11,540	1,326	1,601	2,612	558	2,721	340	238	680	25,224	36.23%	33.48%	6.77%	2.32%												
70,000	2,163	860	11,945	1,365	1,601	2,612	574	2,801	350	245	700	25,848	36.02%	33.25%	6.79%	2.31%												
72,000	2,163	860	12,350	1,404	1,601	2,612	590	2,881	360	252	720	26,472	35.82%	33.02%	6.81%	2.30%												
74,000	2,163	860	12,755	1,443	1,601	2,612	607	2,961	370	259	740	27,096	35.64%	32.81%	6.83%	2.29%												
76,000	2,163	860	13,160	1,482	1,601	2,612	623	3,041	380	266	760	27,720	35.46%	32.61%	6.85%	2.28%												
78,000	2,163	860	13,565	1,521	1,601	2,612	640	3,121	390	273	780	28,344	35.29%	32.42%	6.87%	2.27%												
80,000	2,163	860	13,970	1,560	1,601	2,612	656	3,201	400	280	800	28,968	35.13%	32.24%	6.89%	2.26%												
82,000	2,163	860	14,375	1,599	1,601	2,612	672	3,281	410	287	820	29,592	34.98%	32.06%	6.91%	2.25%												
84,000	2,163	860	14,780	1,638	1,601	2,612	689	3,361	420	294	840	30,216	34.83%	31.90%	6.93%	2.24%												
86,000	2,163	860	15,185	1,677	1,601	2,612	705	3,441	430	301	860	30,840	34.69%	31.74%	6.95%	2.23%												
88,000	2,163	860	15,590	1,716	1,601	2,612	722	3,521	440	308	880	31,464	34.56%	31.59%	6.97%	2.22%												
90,000	2,163	860	15,995	1,755	1,601	2,612	738	3,601	450	315	900	32,088	34.43%	31.45%	6.99%	2.21%												
92,000	2,163	860	16,400	1,794	1,601	2,612	754	3,681	460	322	920	32,712	34.31%	31.32%	7.01%	2.20%												
94,000	2,163	860	16,805	1,833	1,601	2,612	771	3,761	470	329	940	33,336	34.20%	31.18%	7.03%	2.19%												
96,000	2,163	860	17,210	1,872	1,601	2,612	787	3,841	480	336	960	33,960	34.09%	31.06%	7.05%	2.18%												
98,000	2,163	860	17,615	1,911	1,601	2,612	804	3,921	490	343	980	34,584	33.98%	30.94%	7.07%	2.17%												
100,000	2,163	860	18,020	1,950	1,601	2,612	820	4,001	500	350	1,000	35,208	33.88%	30.82%	7.09%	2.16%												
102,000	2,163	860	18,425	1,989	1,601	2,612	834	4,081	510	357	1,020	35,832	33.78%	30.71%	7.11%	2.15%												
104,000	2,163	860	18,830	2,028	1,601	2,612	849	4,161	520	364	1,040	36,456	33.67%	30.59%	7.13%	2.14%												
106,000	2,163	860	19,235	2,067	1,601	2,612	864	4,241	530	371	1,060	37,080	33.56%	30.47%	7.15%	2.13%												
108,000	2,163	860	19,640	2,106	1,601	2,612	879	4,321	540	378	1,080	37,704	33.46%	30.36%	7.17%	2.12%												
110,000	2,163	860	20,045	2,145	1,601	2,612	894	4,401	550	385	1,100	38,328	33.36%	30.25%	7.19%	2.11%												

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Operating Budget Guidelines

McMaster University
 Estimate of benefits costs for 2011/12
 Group 1 - CAW

Fiscal Salary	270%		3.5% Increase			4.0026%		0.75%		0.35%		Sick Leave Pool	2011/12 % of total	2010/11 % of total	% increase	Rate increase
	CPP	EI	Pension	EHT	Dental	Major Medical Insurance	Life	Surchage	Post-Ret. Surchage	WSIB	Total					
20,000	817	407	3,375	390	1,657	2,703	164	801	150	70	200	10,733	53.66%	51.33%	4.55%	2.34%
22,000	916	447	3,713	429	1,657	2,703	180	881	165	77	220	11,387	51.76%	49.49%	4.59%	2.27%
24,000	1,015	488	4,050	468	1,657	2,703	197	961	180	84	240	12,042	50.17%	47.96%	4.62%	2.21%
26,000	1,114	529	4,388	507	1,657	2,703	213	1,041	195	91	260	12,696	48.83%	46.67%	4.64%	2.17%
28,000	1,213	569	4,725	546	1,657	2,703	230	1,121	210	98	280	13,351	47.68%	45.56%	4.67%	2.13%
30,000	1,312	610	5,063	585	1,657	2,703	246	1,201	225	105	300	14,006	46.69%	44.59%	4.69%	2.09%
32,000	1,411	650	5,400	624	1,657	2,703	262	1,281	240	112	320	14,660	45.81%	43.75%	4.71%	2.06%
34,000	1,510	691	5,738	663	1,657	2,703	279	1,361	255	119	340	15,315	45.04%	43.01%	4.73%	2.03%
36,000	1,609	732	6,075	702	1,657	2,703	295	1,441	270	126	360	15,969	44.36%	42.35%	4.75%	2.01%
38,000	1,708	772	6,413	741	1,657	2,703	312	1,521	285	133	380	16,624	43.75%	41.76%	4.76%	1.99%
40,000	1,807	813	6,750	780	1,657	2,703	328	1,601	300	140	400	17,279	43.20%	41.23%	4.77%	1.97%
42,000	1,906	854	7,088	819	1,657	2,703	344	1,681	315	147	420	17,933	42.70%	40.75%	4.79%	1.95%
44,000	2,005	860	7,425	858	1,657	2,703	361	1,761	330	154	440	18,587	42.17%	40.23%	4.81%	1.94%
46,000	2,104	860	7,763	897	1,657	2,703	377	1,841	345	161	460	19,167	41.67%	39.75%	4.83%	1.92%
48,000	2,203	860	8,100	936	1,657	2,703	394	1,921	360	168	480	19,781	41.21%	39.30%	4.86%	1.91%
50,000	2,206	860	8,541	975	1,657	2,703	410	2,001	375	175	500	20,404	40.81%	38.88%	4.95%	1.92%
52,000	2,206	860	8,987	1,014	1,657	2,703	426	2,081	390	182	520	21,027	40.44%	38.50%	5.03%	1.94%
54,000	2,206	860	9,432	1,053	1,657	2,703	443	2,161	405	189	540	21,650	40.09%	38.14%	5.11%	1.95%
56,000	2,206	860	9,878	1,092	1,657	2,703	459	2,241	420	196	560	22,273	39.77%	37.81%	5.19%	1.96%
58,000	2,206	860	10,323	1,131	1,657	2,703	476	2,322	435	203	580	22,896	39.48%	37.50%	5.26%	1.97%
60,000	2,206	860	10,769	1,170	1,657	2,703	492	2,402	450	210	600	23,519	39.20%	37.21%	5.33%	1.98%
62,000	2,206	860	11,214	1,209	1,657	2,703	508	2,482	465	217	620	24,142	38.94%	36.95%	5.39%	1.99%
64,000	2,206	860	11,660	1,248	1,657	2,703	525	2,562	480	224	640	24,764	38.69%	36.69%	5.45%	2.00%
66,000	2,206	860	12,105	1,287	1,657	2,703	541	2,642	495	231	660	25,387	38.47%	36.46%	5.51%	2.01%
68,000	2,206	860	12,551	1,326	1,657	2,703	558	2,722	510	238	680	26,010	38.25%	36.23%	5.57%	2.02%
70,000	2,206	860	12,996	1,365	1,657	2,703	574	2,802	525	245	700	26,633	38.05%	36.02%	5.62%	2.02%
72,000	2,206	860	13,442	1,404	1,657	2,703	590	2,882	540	252	720	27,256	37.86%	35.82%	5.67%	2.03%
74,000	2,206	860	13,887	1,443	1,657	2,703	607	2,962	555	259	740	27,879	37.67%	35.64%	5.72%	2.04%
76,000	2,206	860	14,333	1,482	1,657	2,703	623	3,042	570	266	760	28,502	37.50%	35.46%	5.77%	2.04%
78,000	2,206	860	14,778	1,521	1,657	2,703	640	3,122	585	273	780	29,125	37.34%	35.29%	5.81%	2.05%
80,000	2,206	860	15,224	1,560	1,657	2,703	656	3,202	600	280	800	29,748	37.19%	35.13%	5.85%	2.06%
82,000	2,206	860	15,669	1,599	1,657	2,703	672	3,282	615	287	820	30,371	37.04%	34.98%	5.89%	2.06%
84,000	2,206	860	16,115	1,638	1,657	2,703	689	3,362	630	294	840	30,994	36.90%	34.83%	5.93%	2.07%
86,000	2,206	860	16,560	1,677	1,657	2,703	705	3,442	645	301	860	31,617	36.76%	34.69%	5.97%	2.07%
88,000	2,206	860	17,006	1,716	1,657	2,703	722	3,522	660	308	880	32,240	36.64%	34.56%	6.01%	2.08%
90,000	2,206	860	17,451	1,755	1,657	2,703	738	3,602	675	315	900	32,863	36.51%	34.43%	6.04%	2.08%
92,000	2,206	860	17,897	1,794	1,657	2,703	754	3,682	690	322	920	33,486	36.40%	34.31%	6.08%	2.08%
94,000	2,206	860	18,342	1,833	1,657	2,703	771	3,762	705	329	940	34,109	36.29%	34.20%	6.11%	2.09%
96,000	2,206	860	18,788	1,872	1,657	2,703	787	3,842	720	336	960	34,732	36.18%	34.09%	6.14%	2.09%
98,000	2,206	860	19,233	1,911	1,657	2,703	804	3,923	735	343	980	35,355	36.08%	33.98%	6.17%	2.10%
100,000	2,206	860	19,679	1,950	1,657	2,703	820	4,003	750	350	1,000	35,978	35.98%	33.88%	6.20%	2.10%
102,000	2,206	860	20,124	1,989	1,657	2,703	834	4,083	765	357	1,020	36,598	35.88%	33.78%	6.23%	2.10%
104,000	2,206	860	20,570	2,028	1,657	2,703	848	4,163	780	364	1,040	37,205	35.77%	33.67%	6.26%	2.11%
106,000	2,206	860	21,015	2,067	1,657	2,703	864	4,243	795	371	1,060	37,811	35.67%	33.56%	6.29%	2.11%
108,000	2,206	860	21,461	2,106	1,657	2,703	879	4,323	810	378	1,080	38,418	35.57%	33.46%	6.31%	2.11%
110,000	2,206	860	21,906	2,145	1,657	2,703	894	4,403	825	385	1,100	39,024	35.48%	33.36%	6.34%	2.12%

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Operating Budget Guidelines

McMaster University
 Estimate of benefits costs for 2011/12
 Group 1 - CAW

Fiscal Salary	CPP	EI	Pension	EHT	Dental	3.5% Increase			Life Insurance	Surcharge	4.0026%		Post-Ret. Surcharge	WSIB	Sick Leave Pool	Total	2011/12 % of total	2010/11 % of total	% increase	Rate increase
						Major	Medical	Minor			0.75%	0.35%								
112,000	2,206	860	22,352	2,184	1,657	2,703	834	4,483	840	392	1,120	39,631	35.38%	33.27%	6.37%	2.12%				
114,000	2,206	860	22,797	2,223	1,657	2,703	834	4,563	855	399	1,140	40,237	35.30%	33.17%	6.39%	2.12%				
116,000	2,206	860	23,243	2,262	1,657	2,703	834	4,643	870	406	1,160	40,844	35.21%	33.09%	6.42%	2.12%				
118,000	2,206	860	23,688	2,301	1,657	2,703	834	4,723	885	413	1,180	41,451	35.13%	33.00%	6.44%	2.13%				
120,000	2,206	860	24,134	2,340	1,657	2,703	834	4,803	900	420	1,200	42,057	35.05%	32.92%	6.47%	2.13%				
122,000	2,206	860	24,579	2,379	1,657	2,703	834	4,883	915	427	1,220	42,664	34.97%	32.84%	6.49%	2.13%				
124,000	2,206	860	25,025	2,418	1,657	2,703	834	4,963	930	434	1,240	43,270	34.90%	32.76%	6.51%	2.13%				
126,000	2,206	860	25,470	2,457	1,657	2,703	834	5,043	945	441	1,260	43,877	34.82%	32.69%	6.53%	2.14%				
128,000	2,206	860	25,916	2,496	1,657	2,703	834	5,123	960	448	1,280	44,483	34.75%	32.61%	6.56%	2.14%				
130,000	2,206	860	26,361	2,535	1,657	2,703	834	5,203	975	455	1,300	45,090	34.68%	32.54%	6.58%	2.14%				
132,000	2,206	860	26,807	2,574	1,657	2,703	834	5,283	990	462	1,320	45,696	34.62%	32.48%	6.60%	2.14%				
134,000	2,206	860	27,252	2,613	1,657	2,703	834	5,363	1,005	469	1,340	46,303	34.55%	32.41%	6.62%	2.14%				
136,000	2,206	860	27,698	2,652	1,657	2,703	834	5,444	1,020	476	1,360	46,910	34.49%	32.35%	6.64%	2.15%				
138,000	2,206	860	28,143	2,691	1,657	2,703	834	5,524	1,035	483	1,380	47,516	34.43%	32.28%	6.65%	2.15%				
140,000	2,206	860	28,589	2,730	1,657	2,703	834	5,604	1,050	490	1,400	48,123	34.37%	32.22%	6.67%	2.15%				
142,000	2,206	860	29,034	2,769	1,657	2,703	834	5,684	1,065	497	1,420	48,729	34.32%	32.16%	6.69%	2.15%				
144,000	2,206	860	29,480	2,808	1,657	2,703	834	5,764	1,080	504	1,440	49,336	34.26%	32.11%	6.71%	2.16%				
146,000	2,206	860	29,925	2,847	1,657	2,703	834	5,844	1,095	511	1,460	49,942	34.21%	32.05%	6.72%	2.16%				
148,000	2,206	860	30,371	2,886	1,657	2,703	834	5,924	1,110	518	1,480	50,549	34.15%	32.00%	6.74%	2.16%				
150,000	2,206	860	30,816	2,925	1,657	2,703	834	6,004	1,125	525	1,500	51,155	34.10%	31.95%	6.76%	2.16%				
152,000	2,206	860	31,262	2,964	1,657	2,703	834	6,084	1,140	532	1,520	51,762	34.05%	31.89%	6.77%	2.16%				
154,000	2,206	860	31,707	3,003	1,657	2,703	834	6,164	1,155	539	1,540	52,369	34.01%	31.84%	6.79%	2.16%				
156,000	2,206	860	32,153	3,042	1,657	2,703	834	6,244	1,170	546	1,560	52,975	33.96%	31.80%	6.80%	2.16%				
158,000	2,206	860	32,598	3,081	1,657	2,703	834	6,324	1,185	553	1,580	53,582	33.91%	31.75%	6.82%	2.16%				
160,000	2,206	860	33,044	3,120	1,657	2,703	834	6,404	1,200	560	1,600	54,188	33.87%	31.70%	6.83%	2.17%				
162,000	2,206	860	33,489	3,159	1,657	2,703	834	6,484	1,215	567	1,620	54,795	33.82%	31.66%	6.84%	2.17%				
164,000	2,206	860	33,935	3,198	1,657	2,703	834	6,564	1,230	574	1,640	55,401	33.78%	31.61%	6.86%	2.17%				
166,000	2,206	860	34,380	3,237	1,657	2,703	834	6,644	1,245	581	1,660	56,008	33.74%	31.57%	6.87%	2.17%				
168,000	2,206	860	34,826	3,276	1,657	2,703	834	6,724	1,260	588	1,680	56,614	33.70%	31.53%	6.89%	2.17%				
170,000	2,206	860	35,271	3,315	1,657	2,703	834	6,804	1,275	595	1,700	57,221	33.66%	31.49%	6.90%	2.17%				
172,000	2,206	860	35,717	3,354	1,657	2,703	834	6,884	1,290	602	1,720	57,828	33.62%	31.45%	6.91%	2.17%				
174,000	2,206	860	36,162	3,393	1,657	2,703	834	6,965	1,305	609	1,740	58,434	33.58%	31.41%	6.92%	2.17%				
176,000	2,206	860	36,608	3,432	1,657	2,703	834	7,045	1,320	616	1,760	59,041	33.55%	31.37%	6.93%	2.18%				
178,000	2,206	860	37,053	3,471	1,657	2,703	834	7,125	1,335	623	1,780	59,647	33.51%	31.33%	6.95%	2.18%				
180,000	2,206	860	37,499	3,510	1,657	2,703	834	7,205	1,350	630	1,800	60,254	33.47%	31.30%	6.96%	2.18%				
182,000	2,206	860	37,944	3,549	1,657	2,703	834	7,285	1,365	637	1,820	60,860	33.44%	31.26%	6.97%	2.18%				
184,000	2,206	860	38,390	3,588	1,657	2,703	834	7,365	1,380	644	1,840	61,467	33.41%	31.23%	6.98%	2.18%				
186,000	2,206	860	38,835	3,627	1,657	2,703	834	7,445	1,395	651	1,860	62,073	33.37%	31.19%	6.99%	2.18%				
188,000	2,206	860	39,281	3,666	1,657	2,703	834	7,525	1,410	658	1,880	62,680	33.34%	31.16%	7.00%	2.18%				
190,000	2,206	860	39,726	3,705	1,657	2,703	834	7,605	1,425	665	1,900	63,286	33.31%	31.13%	7.01%	2.18%				
192,000	2,206	860	40,172	3,744	1,657	2,703	834	7,685	1,440	672	1,920	63,893	33.28%	31.09%	7.02%	2.18%				
194,000	2,206	860	40,617	3,783	1,657	2,703	834	7,765	1,455	679	1,940	64,500	33.25%	31.06%	7.03%	2.18%				
196,000	2,206	860	41,063	3,822	1,657	2,703	834	7,845	1,470	686	1,960	65,106	33.22%	31.03%	7.04%	2.19%				
198,000	2,206	860	41,508	3,861	1,657	2,703	834	7,925	1,485	693	1,980	65,713	33.19%	31.00%	7.05%	2.19%				
200,000	2,206	860	41,954	3,900	1,657	2,703	834	8,005	1,500	700	2,000	66,319	33.16%	30.97%	7.06%	2.19%				

Tables are available to download in Excel format at http://www.mcmaster.ca/bms/BMS_FS_Budgeting.htm

Operating Budget Guidelines

McMaster University Estimate of benefits costs for 2012/13 Group 1 - CAW																		
Fiscal Salary	270%					3% Increase			4.0026%		1.00%		Sick Leave Pool	Total	2012/13 % of total	2011/12 % of total	% increase	Rate increase
	CPP	EI	Pension	EHT	Dental	Major Medical	Life Insurance	Surcharge	Post-Ret. Surcharge	WSIB	0.35%							
20,000	817	407	3,510	390	1,706	2,784	164	801	200	70	70	200	200	11,048	55.24%	53.66%	2.94%	1.58%
22,000	916	447	3,861	429	1,706	2,784	180	881	220	77	77	220	220	11,721	53.28%	51.76%	2.94%	1.52%
24,000	1,015	488	4,212	468	1,706	2,784	197	961	240	84	84	240	240	12,395	51.64%	50.17%	2.93%	1.47%
26,000	1,114	529	4,563	507	1,706	2,784	213	1,041	260	91	91	260	260	13,068	50.26%	48.83%	2.92%	1.43%
28,000	1,213	569	4,914	546	1,706	2,784	230	1,121	280	98	98	280	280	13,741	49.07%	47.68%	2.92%	1.39%
30,000	1,312	610	5,265	585	1,706	2,784	246	1,201	300	105	105	300	300	14,414	48.05%	46.69%	2.92%	1.36%
32,000	1,411	650	5,616	624	1,706	2,784	262	1,281	320	112	112	320	320	15,087	47.15%	45.81%	2.91%	1.33%
34,000	1,510	691	5,967	663	1,706	2,784	279	1,361	340	119	119	340	340	15,760	46.35%	45.04%	2.91%	1.31%
36,000	1,609	732	6,318	702	1,706	2,784	295	1,441	360	126	126	360	360	16,433	45.65%	44.36%	2.90%	1.29%
38,000	1,708	772	6,669	741	1,706	2,784	312	1,521	380	133	133	380	380	17,106	45.02%	43.75%	2.90%	1.27%
40,000	1,807	813	7,020	780	1,706	2,784	328	1,601	400	140	140	400	400	17,779	44.45%	43.20%	2.90%	1.25%
42,000	1,906	854	7,371	819	1,706	2,784	344	1,681	420	147	147	420	420	18,452	43.93%	42.70%	2.90%	1.24%
44,000	2,005	860	7,722	858	1,706	2,784	361	1,761	440	154	154	440	440	19,091	43.39%	42.17%	2.90%	1.22%
46,000	2,104	860	8,073	897	1,706	2,784	377	1,841	460	161	161	460	460	19,724	42.88%	41.67%	2.90%	1.21%
48,000	2,203	860	8,424	936	1,706	2,784	394	1,921	480	168	168	480	480	20,356	42.41%	41.21%	2.91%	1.20%
50,000	2,251	860	8,838	975	1,706	2,784	410	2,001	500	175	175	500	500	21,000	42.00%	40.81%	2.92%	1.19%
52,000	2,251	860	9,310	1,014	1,706	2,784	426	2,081	520	182	182	520	520	21,655	41.64%	40.44%	2.99%	1.21%
54,000	2,251	860	9,783	1,053	1,706	2,784	443	2,161	540	189	189	540	540	22,310	41.31%	40.09%	3.05%	1.22%
56,000	2,251	860	10,255	1,092	1,706	2,784	459	2,241	560	196	196	560	560	22,965	40.72%	39.77%	3.11%	1.24%
58,000	2,251	860	10,728	1,131	1,706	2,784	476	2,322	580	203	203	580	580	23,620	40.46%	39.48%	3.16%	1.25%
60,000	2,251	860	11,200	1,170	1,706	2,784	492	2,402	600	210	210	600	600	24,275	40.21%	39.20%	3.22%	1.26%
62,000	2,251	860	11,673	1,209	1,706	2,784	508	2,482	620	217	217	620	620	24,930	40.21%	38.94%	3.27%	1.27%
64,000	2,251	860	12,145	1,248	1,706	2,784	525	2,562	640	224	224	640	640	25,585	39.98%	38.69%	3.31%	1.28%
66,000	2,251	860	12,618	1,287	1,706	2,784	541	2,642	660	231	231	660	660	26,240	39.76%	38.47%	3.36%	1.29%
68,000	2,251	860	13,090	1,326	1,706	2,784	558	2,722	680	238	238	680	680	26,895	39.55%	38.25%	3.40%	1.30%
70,000	2,251	860	13,563	1,365	1,706	2,784	574	2,802	700	245	245	700	700	27,550	39.36%	38.05%	3.44%	1.31%
72,000	2,251	860	14,035	1,404	1,706	2,784	590	2,882	720	252	252	720	720	28,205	39.17%	37.86%	3.48%	1.32%
74,000	2,251	860	14,508	1,443	1,706	2,784	607	2,962	740	259	259	740	740	28,860	39.00%	37.67%	3.52%	1.32%
76,000	2,251	860	14,980	1,482	1,706	2,784	623	3,042	760	266	266	760	760	29,514	38.83%	37.50%	3.55%	1.33%
78,000	2,251	860	15,453	1,521	1,706	2,784	640	3,122	780	273	273	780	780	30,169	38.68%	37.34%	3.59%	1.34%
80,000	2,251	860	15,925	1,560	1,706	2,784	656	3,202	800	280	280	800	800	30,824	38.53%	37.19%	3.62%	1.35%
82,000	2,251	860	16,398	1,599	1,706	2,784	672	3,282	820	287	287	820	820	31,479	38.39%	37.04%	3.65%	1.35%
84,000	2,251	860	16,870	1,638	1,706	2,784	689	3,362	840	294	294	840	840	32,134	38.26%	36.90%	3.68%	1.36%
86,000	2,251	860	17,343	1,677	1,706	2,784	705	3,442	860	301	301	860	860	32,789	38.13%	36.76%	3.71%	1.36%
88,000	2,251	860	17,815	1,716	1,706	2,784	722	3,522	880	308	308	880	880	33,444	38.00%	36.64%	3.74%	1.37%
90,000	2,251	860	18,288	1,755	1,706	2,784	738	3,602	900	315	315	900	900	34,099	37.89%	36.51%	3.76%	1.37%
92,000	2,251	860	18,760	1,794	1,706	2,784	754	3,682	920	322	322	920	920	34,754	37.89%	36.40%	3.79%	1.38%
94,000	2,251	860	19,233	1,833	1,706	2,784	771	3,762	940	329	329	940	940	35,409	37.67%	36.29%	3.81%	1.38%
96,000	2,251	860	19,705	1,872	1,706	2,784	787	3,842	960	336	336	960	960	36,064	37.57%	36.18%	3.84%	1.39%
98,000	2,251	860	20,178	1,911	1,706	2,784	804	3,923	980	343	343	980	980	36,719	37.47%	36.08%	3.86%	1.39%
100,000	2,251	860	20,650	1,950	1,706	2,784	820	4,003	1,000	350	350	1,000	1,000	37,374	37.37%	35.98%	3.88%	1.40%
102,000	2,251	860	21,123	1,989	1,706	2,784	834	4,083	1,020	357	357	1,020	1,020	38,026	37.28%	35.88%	3.90%	1.40%
104,000	2,251	860	21,595	2,028	1,706	2,784	834	4,163	1,040	364	364	1,040	1,040	38,665	37.18%	35.77%	3.92%	1.40%
106,000	2,251	860	22,068	2,067	1,706	2,784	834	4,243	1,060	371	371	1,060	1,060	39,304	37.08%	35.67%	3.95%	1.41%
108,000	2,251	860	22,540	2,106	1,706	2,784	834	4,323	1,080	378	378	1,080	1,080	39,942	36.98%	35.57%	3.97%	1.41%
110,000	2,251	860	23,013	2,145	1,706	2,784	834	4,403	1,100	385	385	1,100	1,100	40,581	36.89%	35.48%	3.99%	1.41%

Tables are available to download in Excel format at http://www.mcmaster.ca/bms/BMS_FS_Budgeting.htm

Operating Budget Guidelines

McMaster University
 Estimate of benefits costs for 2012/13
 Group 1 - CAW

Fiscal Salary	CPP	EI	Pension	EHT	Dental	3% Increase			Life Insurance	Major Medical	Surcharge	Post-Ret. Surcharge	WSIB	Sick Leave Pool	Total	2012/13 % of total	2011/12 % of total	% increase	Rate increase
						3%	4.0026%	1.00%											
112,000	2,251	860	23,485	2,184	1,706	2,784	834	4,483	1,120	392	1,120	1,120	1,120	41,219	36.80%	35.38%	4.01%	1.42%	
114,000	2,251	860	23,958	2,223	1,706	2,784	834	4,563	1,140	399	1,140	1,140	1,140	41,858	36.72%	35.30%	4.03%	1.42%	
116,000	2,251	860	24,430	2,262	1,706	2,784	834	4,643	1,160	406	1,160	1,160	1,160	42,496	36.63%	35.21%	4.05%	1.42%	
118,000	2,251	860	24,903	2,301	1,706	2,784	834	4,723	1,180	413	1,180	1,180	1,180	43,135	36.55%	35.13%	4.06%	1.43%	
120,000	2,251	860	25,375	2,340	1,706	2,784	834	4,803	1,200	420	1,200	1,200	1,200	43,773	36.48%	35.05%	4.08%	1.43%	
122,000	2,251	860	25,848	2,379	1,706	2,784	834	4,883	1,220	427	1,220	1,220	1,220	44,412	36.40%	34.97%	4.10%	1.43%	
124,000	2,251	860	26,320	2,418	1,706	2,784	834	4,963	1,240	434	1,240	1,240	1,240	45,051	36.33%	34.90%	4.11%	1.44%	
126,000	2,251	860	26,793	2,457	1,706	2,784	834	5,043	1,260	441	1,260	1,260	1,260	45,689	36.26%	34.82%	4.13%	1.44%	
128,000	2,251	860	27,265	2,496	1,706	2,784	834	5,123	1,280	448	1,280	1,280	1,280	46,328	36.19%	34.75%	4.15%	1.44%	
130,000	2,251	860	27,738	2,535	1,706	2,784	834	5,203	1,300	455	1,300	1,300	1,300	46,966	36.13%	34.68%	4.16%	1.44%	
132,000	2,251	860	28,210	2,574	1,706	2,784	834	5,283	1,320	462	1,320	1,320	1,320	47,605	36.06%	34.62%	4.18%	1.45%	
134,000	2,251	860	28,683	2,613	1,706	2,784	834	5,363	1,340	469	1,340	1,340	1,340	48,243	36.00%	34.55%	4.19%	1.45%	
136,000	2,251	860	29,155	2,652	1,706	2,784	834	5,444	1,360	476	1,360	1,360	1,360	48,882	35.94%	34.49%	4.20%	1.45%	
138,000	2,251	860	29,628	2,691	1,706	2,784	834	5,524	1,380	483	1,380	1,380	1,380	49,520	35.88%	34.43%	4.22%	1.45%	
140,000	2,251	860	30,100	2,730	1,706	2,784	834	5,604	1,400	490	1,400	1,400	1,400	50,159	35.83%	34.37%	4.23%	1.45%	
142,000	2,251	860	30,573	2,769	1,706	2,784	834	5,684	1,420	497	1,420	1,420	1,420	50,797	35.77%	34.32%	4.24%	1.46%	
144,000	2,251	860	31,045	2,808	1,706	2,784	834	5,764	1,440	504	1,440	1,440	1,440	51,436	35.72%	34.26%	4.26%	1.46%	
146,000	2,251	860	31,518	2,847	1,706	2,784	834	5,844	1,460	511	1,460	1,460	1,460	52,075	35.67%	34.21%	4.27%	1.46%	
148,000	2,251	860	31,990	2,886	1,706	2,784	834	5,924	1,480	518	1,480	1,480	1,480	52,713	35.62%	34.15%	4.28%	1.46%	
150,000	2,251	860	32,463	2,925	1,706	2,784	834	6,004	1,500	525	1,500	1,500	1,500	53,352	35.57%	34.10%	4.29%	1.46%	
152,000	2,251	860	32,935	2,964	1,706	2,784	834	6,084	1,520	532	1,520	1,520	1,520	53,990	35.52%	34.05%	4.30%	1.47%	
154,000	2,251	860	33,408	3,003	1,706	2,784	834	6,164	1,540	539	1,540	1,540	1,540	54,629	35.47%	34.01%	4.32%	1.47%	
156,000	2,251	860	33,880	3,042	1,706	2,784	834	6,244	1,560	546	1,560	1,560	1,560	55,267	35.43%	33.96%	4.33%	1.47%	
158,000	2,251	860	34,353	3,081	1,706	2,784	834	6,324	1,580	553	1,580	1,580	1,580	55,906	35.38%	33.91%	4.34%	1.47%	
160,000	2,251	860	34,825	3,120	1,706	2,784	834	6,404	1,600	560	1,600	1,600	1,600	56,544	35.34%	33.87%	4.35%	1.47%	
162,000	2,251	860	35,298	3,159	1,706	2,784	834	6,484	1,620	567	1,620	1,620	1,620	57,183	35.30%	33.82%	4.36%	1.47%	
164,000	2,251	860	35,770	3,198	1,706	2,784	834	6,564	1,640	574	1,640	1,640	1,640	57,822	35.26%	33.78%	4.37%	1.48%	
166,000	2,251	860	36,243	3,237	1,706	2,784	834	6,644	1,660	581	1,660	1,660	1,660	58,460	35.22%	33.74%	4.38%	1.48%	
168,000	2,251	860	36,715	3,276	1,706	2,784	834	6,724	1,680	588	1,680	1,680	1,680	59,099	35.18%	33.70%	4.39%	1.48%	
170,000	2,251	860	37,188	3,315	1,706	2,784	834	6,804	1,700	595	1,700	1,700	1,700	59,737	35.14%	33.66%	4.40%	1.48%	
172,000	2,251	860	37,660	3,354	1,706	2,784	834	6,884	1,720	602	1,720	1,720	1,720	60,376	35.10%	33.62%	4.41%	1.48%	
174,000	2,251	860	38,133	3,393	1,706	2,784	834	6,965	1,740	609	1,740	1,740	1,740	61,014	35.07%	33.58%	4.42%	1.48%	
176,000	2,251	860	38,605	3,432	1,706	2,784	834	7,045	1,760	616	1,760	1,760	1,760	61,653	35.03%	33.55%	4.42%	1.48%	
178,000	2,251	860	39,078	3,471	1,706	2,784	834	7,125	1,780	623	1,780	1,780	1,780	62,291	35.00%	33.51%	4.43%	1.49%	
180,000	2,251	860	39,550	3,510	1,706	2,784	834	7,205	1,800	630	1,800	1,800	1,800	62,930	34.96%	33.47%	4.44%	1.49%	
182,000	2,251	860	40,023	3,549	1,706	2,784	834	7,285	1,820	637	1,820	1,820	1,820	63,569	34.93%	33.44%	4.45%	1.49%	
184,000	2,251	860	40,495	3,588	1,706	2,784	834	7,365	1,840	644	1,840	1,840	1,840	64,207	34.90%	33.41%	4.46%	1.49%	
186,000	2,251	860	40,968	3,627	1,706	2,784	834	7,445	1,860	651	1,860	1,860	1,860	64,846	34.86%	33.37%	4.47%	1.49%	
188,000	2,251	860	41,440	3,666	1,706	2,784	834	7,525	1,880	658	1,880	1,880	1,880	65,484	34.83%	33.34%	4.47%	1.49%	
190,000	2,251	860	41,913	3,705	1,706	2,784	834	7,605	1,900	665	1,900	1,900	1,900	66,123	34.80%	33.31%	4.48%	1.49%	
192,000	2,251	860	42,385	3,744	1,706	2,784	834	7,685	1,920	672	1,920	1,920	1,920	66,761	34.77%	33.28%	4.49%	1.49%	
194,000	2,251	860	42,858	3,783	1,706	2,784	834	7,765	1,940	679	1,940	1,940	1,940	67,400	34.74%	33.25%	4.50%	1.49%	
196,000	2,251	860	43,330	3,822	1,706	2,784	834	7,845	1,960	686	1,960	1,960	1,960	68,038	34.71%	33.22%	4.50%	1.50%	
198,000	2,251	860	43,803	3,861	1,706	2,784	834	7,925	1,980	693	1,980	1,980	1,980	68,677	34.69%	33.19%	4.51%	1.50%	
200,000	2,251	860	44,275	3,900	1,706	2,784	834	8,005	2,000	700	2,000	2,000	2,000	69,316	34.66%	33.16%	4.52%	1.50%	

Tables are available to download in Excel format at http://www.mcmaster.ca/bms/BMS_FS_Budgeting.htm

APPENDIX H – TABLE OF FACULTY BENEFITS (FORMERLY ROLL 1 FACULTY)

Fiscal Salary	270%										3% Increase			Life Insurance	4.0026%			0.50%		WSIB	Total	2010/11 % of total	2009/10 % of total	% increase	Rate increase
	CPP	EI	Pension	EHT	Dental	Major Medical	Dental	Surcharge	Post-Ret. Surcharge	WSIB	Surcharge	Surcharge	Surcharge		Surcharge	Surcharge	Surcharge	Surcharge	Surcharge						
20,000	817	407	2,700	390	1,601	2,612	164	801	100	70	70	9,660	48.30%	46.32%	4.27%	1.98%									
22,000	916	447	2,970	429	1,601	2,612	180	881	110	77	10,222	46.46%	44.54%	4.31%	1.92%										
24,000	1,015	488	3,240	468	1,601	2,612	197	961	120	84	10,784	44.93%	43.06%	4.35%	1.87%										
26,000	1,114	529	3,510	507	1,601	2,612	213	1,041	130	91	11,346	43.64%	41.80%	4.39%	1.84%										
28,000	1,213	569	3,780	546	1,601	2,612	230	1,121	140	98	11,909	42.53%	40.73%	4.42%	1.80%										
30,000	1,312	610	4,050	585	1,601	2,612	246	1,201	150	105	12,471	41.57%	39.80%	4.45%	1.77%										
32,000	1,411	650	4,320	624	1,601	2,612	262	1,281	160	112	13,033	40.73%	38.98%	4.48%	1.75%										
34,000	1,510	691	4,590	663	1,601	2,612	279	1,361	170	119	13,595	39.98%	38.26%	4.51%	1.72%										
36,000	1,609	732	4,860	702	1,601	2,612	295	1,441	180	126	14,157	39.32%	37.62%	4.53%	1.70%										
38,000	1,708	772	5,130	741	1,601	2,612	312	1,521	190	133	14,719	38.73%	37.05%	4.55%	1.69%										
40,000	1,807	813	5,400	780	1,601	2,612	328	1,601	200	140	15,281	38.20%	36.53%	4.57%	1.67%										
42,000	1,906	854	5,670	819	1,601	2,612	344	1,681	210	147	15,843	37.72%	36.07%	4.59%	1.66%										
44,000	2,005	860	5,940	858	1,601	2,612	361	1,761	220	154	16,371	37.21%	35.64%	4.59%	1.66%										
46,000	2,104	860	6,210	897	1,601	2,612	377	1,841	230	161	16,892	36.72%	35.25%	4.17%	1.47%										
48,000	2,163	860	6,512	936	1,601	2,612	394	1,921	240	168	17,407	36.26%	34.75%	4.36%	1.52%										
50,000	2,163	860	6,863	975	1,601	2,612	410	2,001	250	175	17,910	35.82%	34.28%	4.50%	1.54%										
52,000	2,163	860	7,214	1,014	1,601	2,612	426	2,081	260	182	18,413	35.41%	33.84%	4.63%	1.57%										
54,000	2,163	860	7,565	1,053	1,601	2,612	443	2,161	270	189	18,917	35.03%	33.44%	4.76%	1.59%										
56,000	2,163	860	7,916	1,092	1,601	2,612	459	2,241	280	196	19,420	34.68%	33.07%	4.88%	1.61%										
58,000	2,163	860	8,267	1,131	1,601	2,612	476	2,322	290	203	19,924	34.35%	32.72%	4.99%	1.63%										
60,000	2,163	860	8,618	1,170	1,601	2,612	492	2,402	300	210	20,427	34.05%	32.39%	5.10%	1.65%										
62,000	2,163	860	8,969	1,209	1,601	2,612	508	2,482	310	217	20,931	33.76%	32.09%	5.21%	1.67%										
64,000	2,163	860	9,320	1,248	1,601	2,612	525	2,562	320	224	21,434	33.49%	31.80%	5.30%	1.69%										
66,000	2,163	860	9,671	1,287	1,601	2,612	541	2,642	330	231	21,938	33.24%	31.54%	5.40%	1.70%										
68,000	2,163	860	10,022	1,326	1,601	2,612	558	2,722	340	238	22,441	33.00%	31.28%	5.49%	1.72%										
70,000	2,163	860	10,373	1,365	1,601	2,612	574	2,802	350	245	22,945	32.78%	31.05%	5.58%	1.73%										
72,000	2,163	860	10,724	1,404	1,601	2,612	590	2,882	360	252	23,448	32.57%	30.82%	5.66%	1.74%										
74,000	2,163	860	11,075	1,443	1,601	2,612	607	2,962	370	259	23,951	32.37%	30.61%	5.74%	1.76%										
76,000	2,163	860	11,426	1,482	1,601	2,612	623	3,042	380	266	24,455	32.18%	30.41%	5.82%	1.77%										
78,000	2,163	860	11,777	1,521	1,601	2,612	640	3,122	390	273	24,958	32.00%	30.22%	5.89%	1.78%										
80,000	2,163	860	12,128	1,560	1,601	2,612	656	3,202	400	280	25,462	31.83%	30.04%	5.96%	1.79%										
82,000	2,163	860	12,479	1,599	1,601	2,612	672	3,282	410	287	25,965	31.66%	29.86%	6.03%	1.80%										
84,000	2,163	860	12,830	1,638	1,601	2,612	689	3,362	420	294	26,469	31.51%	29.70%	6.09%	1.81%										
86,000	2,163	860	13,181	1,677	1,601	2,612	705	3,442	430	301	26,972	31.36%	29.54%	6.16%	1.82%										
88,000	2,163	860	13,532	1,716	1,601	2,612	722	3,522	440	308	27,476	31.22%	29.39%	6.22%	1.83%										
90,000	2,163	860	13,883	1,755	1,601	2,612	738	3,602	450	315	27,979	31.09%	29.25%	6.28%	1.84%										
92,000	2,163	860	14,234	1,794	1,601	2,612	754	3,682	460	322	28,483	30.96%	29.12%	6.33%	1.84%										
94,000	2,163	860	14,585	1,833	1,601	2,612	771	3,762	470	329	28,986	30.84%	28.98%	6.39%	1.85%										
96,000	2,163	860	14,936	1,872	1,601	2,612	787	3,842	480	336	29,489	30.72%	28.86%	6.44%	1.86%										
98,000	2,163	860	15,287	1,911	1,601	2,612	804	3,923	490	343	29,993	30.60%	28.74%	6.49%	1.87%										
100,000	2,163	860	15,638	1,950	1,601	2,612	820	4,003	500	350	30,496	30.50%	28.62%	6.54%	1.87%										
102,000	2,163	860	15,989	1,989	1,601	2,612	834	4,083	510	357	30,997	30.39%	28.51%	6.59%	1.88%										
104,000	2,163	860	16,340	2,028	1,601	2,612	834	4,163	520	364	31,484	30.27%	28.39%	6.64%	1.89%										
106,000	2,163	860	16,691	2,067	1,601	2,612	834	4,243	530	371	31,971	30.16%	28.27%	6.69%	1.89%										
108,000	2,163	860	17,042	2,106	1,601	2,612	834	4,323	540	378	32,459	30.05%	28.16%	6.74%	1.90%										
110,000	2,163	860	17,393	2,145	1,601	2,612	834	4,403	550	385	32,946	29.95%	28.05%	6.78%	1.90%										

Tables are available to download in Excel format at http://www.mcmaster.ca/bms/BMS_FS_Budgeting.htm

Operating Budget Guidelines

McMaster University Estimate of benefits costs for 2010/11 Group 1 - Faculty															
Fiscal Salary	270%			3% Increase			4.0026%			0.50%		0.35%		Rate increase	
	CPP	EI	Pension	EHT	Dental	Major Medical	Life Insurance	Surcharge	Post-Ret. Surcharge	WSIB	Total	2010/11 % of total	2009/10 % of total		% increase
112,000	2,163	860	17,744	2,184	1,601	2,612	834	4,483	560	392	33,433	29.85%	27.94%	6.83%	1.91%
114,000	2,163	860	18,095	2,223	1,601	2,612	834	4,563	570	399	33,920	29.75%	27.84%	6.87%	1.91%
116,000	2,163	860	18,446	2,262	1,601	2,612	834	4,643	580	406	34,407	29.66%	27.74%	6.91%	1.92%
118,000	2,163	860	18,797	2,301	1,601	2,612	834	4,723	590	413	34,894	29.57%	27.65%	6.96%	1.92%
120,000	2,163	860	19,148	2,340	1,601	2,612	834	4,803	600	420	35,381	29.48%	27.56%	7.00%	1.93%
122,000	2,163	860	19,499	2,379	1,601	2,612	834	4,883	610	427	35,868	29.40%	27.47%	7.03%	1.93%
124,000	2,163	860	19,850	2,418	1,601	2,612	834	4,963	620	434	36,355	29.32%	27.38%	7.07%	1.94%
126,000	2,163	860	20,201	2,457	1,601	2,612	834	5,043	630	441	36,842	29.24%	27.30%	7.11%	1.94%
128,000	2,163	860	20,552	2,496	1,601	2,612	834	5,123	640	448	37,329	29.16%	27.22%	7.15%	1.94%
130,000	2,163	860	20,903	2,535	1,601	2,612	834	5,203	650	455	37,816	29.09%	27.14%	7.18%	1.95%
132,000	2,163	860	21,254	2,574	1,601	2,612	834	5,283	660	462	38,303	29.02%	27.06%	7.21%	1.95%
134,000	2,163	860	21,605	2,613	1,601	2,612	834	5,363	670	469	38,790	28.95%	26.99%	7.25%	1.96%
136,000	2,163	860	21,956	2,652	1,601	2,612	834	5,444	680	476	39,277	28.88%	26.92%	7.28%	1.96%
138,000	2,163	860	22,307	2,691	1,601	2,612	834	5,524	690	483	39,764	28.81%	26.85%	7.31%	1.96%
140,000	2,163	860	22,658	2,730	1,601	2,612	834	5,604	700	490	40,251	28.75%	26.78%	7.34%	1.97%
142,000	2,163	860	23,009	2,769	1,601	2,612	834	5,684	710	497	40,738	28.69%	26.72%	7.37%	1.97%
144,000	2,163	860	23,360	2,808	1,601	2,612	834	5,764	720	504	41,225	28.63%	26.66%	7.40%	1.97%
146,000	2,163	860	23,711	2,847	1,601	2,612	834	5,844	730	511	41,713	28.57%	26.59%	7.43%	1.98%
148,000	2,163	860	24,062	2,886	1,601	2,612	834	5,924	740	518	42,200	28.51%	26.53%	7.46%	1.98%
150,000	2,163	860	24,413	2,925	1,601	2,612	834	6,004	750	525	42,687	28.46%	26.48%	7.49%	1.98%
152,000	2,163	860	24,764	2,964	1,601	2,612	834	6,084	760	532	43,174	28.40%	26.42%	7.52%	1.99%
154,000	2,163	860	25,115	3,003	1,601	2,612	834	6,164	770	539	43,661	28.35%	26.36%	7.54%	1.99%
156,000	2,163	860	25,466	3,042	1,601	2,612	834	6,244	780	546	44,148	28.30%	26.31%	7.57%	1.99%
158,000	2,163	860	25,817	3,081	1,601	2,612	834	6,324	790	553	44,635	28.25%	26.26%	7.59%	1.99%
160,000	2,163	860	26,168	3,120	1,601	2,612	834	6,404	800	560	45,122	28.20%	26.20%	7.62%	2.00%
162,000	2,163	860	26,519	3,159	1,601	2,612	834	6,484	810	567	45,609	28.15%	26.20%	7.44%	1.95%
164,000	2,163	860	26,870	3,198	1,601	2,612	834	6,564	820	574	46,096	28.11%	26.20%	7.26%	1.90%
166,000	2,163	860	27,221	3,237	1,601	2,612	834	6,644	830	581	46,583	28.06%	26.20%	7.09%	1.86%
168,000	2,163	860	27,572	3,276	1,601	2,612	834	6,724	840	588	47,070	28.02%	26.20%	6.92%	1.81%
170,000	2,163	860	27,923	3,315	1,601	2,612	834	6,804	850	595	47,557	27.97%	26.20%	6.75%	1.77%
172,000	2,163	860	28,274	3,354	1,601	2,612	834	6,884	860	602	48,044	27.93%	26.20%	6.59%	1.73%
174,000	2,163	860	28,625	3,393	1,601	2,612	834	6,965	870	609	48,531	27.89%	26.20%	6.44%	1.69%
176,000	2,163	860	28,976	3,432	1,601	2,612	834	7,045	880	616	49,018	27.85%	26.20%	6.28%	1.65%
178,000	2,163	860	29,327	3,471	1,601	2,612	834	7,125	890	623	49,505	27.81%	26.20%	6.13%	1.61%
180,000	2,163	860	29,678	3,510	1,601	2,612	834	7,205	900	630	49,992	27.77%	26.20%	5.99%	1.57%
182,000	2,163	860	30,029	3,549	1,601	2,612	834	7,285	910	637	50,479	27.74%	26.20%	5.84%	1.53%
184,000	2,163	860	30,380	3,588	1,601	2,612	834	7,365	920	644	50,967	27.70%	26.20%	5.70%	1.49%
186,000	2,163	860	30,731	3,627	1,601	2,612	834	7,445	930	651	51,454	27.66%	26.20%	5.57%	1.46%
188,000	2,163	860	31,082	3,666	1,601	2,612	834	7,525	940	658	51,941	27.63%	26.20%	5.43%	1.42%
190,000	2,163	860	31,433	3,705	1,601	2,612	834	7,605	950	665	52,428	27.59%	26.20%	5.30%	1.39%
192,000	2,163	860	31,784	3,744	1,601	2,612	834	7,685	960	672	52,915	27.56%	26.20%	5.17%	1.35%
194,000	2,163	860	32,135	3,783	1,601	2,612	834	7,765	970	679	53,402	27.53%	26.20%	5.04%	1.32%
196,000	2,163	860	32,486	3,822	1,601	2,612	834	7,845	980	686	53,889	27.49%	26.20%	4.92%	1.29%
198,000	2,163	860	32,837	3,861	1,601	2,612	834	7,925	990	693	54,376	27.46%	26.20%	4.80%	1.26%
200,000	2,163	860	33,188	3,900	1,601	2,612	834	8,005	1,000	700	54,863	27.43%	26.20%	4.68%	1.23%

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Operating Budget Guidelines

McMaster University Estimate of benefits costs for 2011/12 Group 1 - Faculty														
Fiscal Salary	270%			3.5% Increase			4.0026%			0.75%		0.35%		Rate increase
	CPP	EI	Pension	EHT	Dental	Major Medical	Life Insurance	Surcharge	Post-Ret. Surcharge	WSIB	Total	2011/12 % of total	2010/11 % of total	
20,000	817	407	2,700	390	1,657	2,703	164	801	150	70	9,858	49.29%	48.30%	2.04%
22,000	916	447	2,970	429	1,657	2,703	180	881	165	77	10,425	47.38%	46.46%	1.98%
24,000	1,015	488	3,240	468	1,657	2,703	197	961	180	84	10,992	45.80%	44.93%	1.92%
26,000	1,114	529	3,510	507	1,657	2,703	213	1,041	195	91	11,559	44.46%	43.64%	1.87%
28,000	1,213	569	3,780	546	1,657	2,703	230	1,121	210	98	12,126	43.31%	42.53%	1.83%
30,000	1,312	610	4,050	585	1,657	2,703	246	1,201	225	105	12,693	42.31%	41.57%	1.78%
32,000	1,411	650	4,320	624	1,657	2,703	262	1,281	240	112	13,260	41.44%	40.73%	1.75%
34,000	1,510	691	4,590	663	1,657	2,703	279	1,361	255	119	13,827	40.67%	39.98%	1.71%
36,000	1,609	732	4,860	702	1,657	2,703	295	1,441	270	126	14,394	39.98%	39.32%	1.68%
38,000	1,708	772	5,130	741	1,657	2,703	312	1,521	285	133	14,961	39.37%	38.73%	1.65%
40,000	1,807	813	5,400	780	1,657	2,703	328	1,601	300	140	15,529	38.82%	38.20%	1.62%
42,000	1,906	854	5,670	819	1,657	2,703	344	1,681	315	147	16,096	38.32%	37.72%	1.59%
44,000	2,005	860	5,940	858	1,657	2,703	361	1,761	330	154	16,628	37.79%	37.21%	1.57%
46,000	2,104	860	6,210	897	1,657	2,703	377	1,841	345	161	17,155	37.29%	36.72%	1.55%
48,000	2,203	860	6,480	936	1,657	2,703	394	1,921	360	168	17,681	36.84%	36.26%	1.58%
50,000	2,206	860	6,828	975	1,657	2,703	410	2,001	375	175	18,190	36.38%	35.82%	1.57%
52,000	2,206	860	7,179	1,014	1,657	2,703	426	2,081	390	182	18,699	35.96%	35.41%	1.55%
54,000	2,206	860	7,530	1,053	1,657	2,703	443	2,161	405	189	19,207	35.57%	35.03%	1.53%
56,000	2,206	860	7,881	1,092	1,657	2,703	459	2,241	420	196	19,716	35.21%	34.68%	1.52%
58,000	2,206	860	8,232	1,131	1,657	2,703	476	2,322	435	203	20,224	34.87%	34.35%	1.51%
60,000	2,206	860	8,583	1,170	1,657	2,703	492	2,402	450	210	20,733	34.55%	34.05%	1.49%
62,000	2,206	860	8,934	1,209	1,657	2,703	508	2,482	465	217	21,241	34.26%	33.76%	1.48%
64,000	2,206	860	9,285	1,248	1,657	2,703	525	2,562	480	224	21,750	33.98%	33.49%	1.47%
66,000	2,206	860	9,636	1,287	1,657	2,703	541	2,642	495	231	22,258	33.72%	33.24%	1.46%
68,000	2,206	860	9,987	1,326	1,657	2,703	558	2,722	510	238	22,766	33.48%	33.00%	1.45%
70,000	2,206	860	10,338	1,365	1,657	2,703	574	2,802	525	245	23,275	33.25%	32.78%	1.44%
72,000	2,206	860	10,689	1,404	1,657	2,703	590	2,882	540	252	23,783	33.03%	32.57%	1.43%
74,000	2,206	860	11,040	1,443	1,657	2,703	607	2,962	555	259	24,292	32.83%	32.37%	1.42%
76,000	2,206	860	11,391	1,482	1,657	2,703	623	3,042	570	266	24,800	32.63%	32.18%	1.41%
78,000	2,206	860	11,742	1,521	1,657	2,703	640	3,122	585	273	25,309	32.45%	32.00%	1.40%
80,000	2,206	860	12,093	1,560	1,657	2,703	656	3,202	600	280	25,817	32.27%	31.83%	1.40%
82,000	2,206	860	12,444	1,599	1,657	2,703	672	3,282	615	287	26,326	32.10%	31.66%	1.39%
84,000	2,206	860	12,795	1,638	1,657	2,703	689	3,362	630	294	26,834	31.95%	31.51%	1.38%
86,000	2,206	860	13,146	1,677	1,657	2,703	705	3,442	645	301	27,342	31.79%	31.36%	1.37%
88,000	2,206	860	13,497	1,716	1,657	2,703	722	3,522	660	308	27,851	31.65%	31.22%	1.37%
90,000	2,206	860	13,848	1,755	1,657	2,703	738	3,602	675	315	28,359	31.51%	31.09%	1.36%
92,000	2,206	860	14,199	1,794	1,657	2,703	754	3,682	690	322	28,868	31.38%	30.96%	1.35%
94,000	2,206	860	14,550	1,833	1,657	2,703	771	3,762	705	329	29,376	31.25%	30.84%	1.35%
96,000	2,206	860	14,901	1,872	1,657	2,703	787	3,842	720	336	29,885	31.13%	30.72%	1.34%
98,000	2,206	860	15,252	1,911	1,657	2,703	804	3,923	735	343	30,393	31.01%	30.60%	1.33%
100,000	2,206	860	15,603	1,950	1,657	2,703	820	4,003	750	350	30,902	30.90%	30.50%	1.33%
102,000	2,206	860	15,954	1,989	1,657	2,703	834	4,083	765	357	31,408	30.79%	30.39%	1.32%
104,000	2,206	860	16,305	2,028	1,657	2,703	834	4,163	780	364	31,900	30.67%	30.27%	1.32%
106,000	2,206	860	16,656	2,067	1,657	2,703	834	4,243	795	371	32,392	30.56%	30.16%	1.31%
108,000	2,206	860	17,007	2,106	1,657	2,703	834	4,323	810	378	32,884	30.45%	30.05%	1.31%
110,000	2,206	860	17,358	2,145	1,657	2,703	834	4,403	825	385	33,376	30.34%	29.95%	1.31%

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Operating Budget Guidelines

McMaster University Estimate of benefits costs for 2011/12 Group 1 - Faculty		3.5% Increase										4.0026%		0.75%		0.35%		Total	2011/12 % of total	2010/11 % of total	% increase	Rate increase
		Major					Life					Surcharge	Post-Ret.	Surcharge	WSIB							
Fiscal Salary	CPP	EI	Pension	EHT	Dental	Medical	Insurance	Life	Surcharge	Post-Ret.	Surcharge	WSIB	Total	2011/12 % of total	2010/11 % of total	% increase	Rate increase					
112,000	2,206	860	17,709	2,184	1,657	2,703	834	834	4,483	840	392	33,868	30.24%	29.85%	1.30%	0.39%						
114,000	2,206	860	18,060	2,223	1,657	2,703	834	834	4,563	855	399	34,360	30.14%	29.75%	1.30%	0.39%						
116,000	2,206	860	18,411	2,262	1,657	2,703	834	834	4,643	870	406	34,852	30.04%	29.66%	1.29%	0.38%						
118,000	2,206	860	18,762	2,301	1,657	2,703	834	834	4,723	885	413	35,344	29.95%	29.57%	1.29%	0.38%						
120,000	2,206	860	19,113	2,340	1,657	2,703	834	834	4,803	900	420	35,836	29.86%	29.48%	1.29%	0.38%						
122,000	2,206	860	19,464	2,379	1,657	2,703	834	834	4,883	915	427	36,328	29.78%	29.40%	1.28%	0.38%						
124,000	2,206	860	19,815	2,418	1,657	2,703	834	834	4,963	930	434	36,820	29.69%	29.32%	1.28%	0.38%						
126,000	2,206	860	20,166	2,457	1,657	2,703	834	834	5,043	945	441	37,312	29.61%	29.24%	1.28%	0.37%						
128,000	2,206	860	20,517	2,496	1,657	2,703	834	834	5,123	960	448	37,804	29.53%	29.16%	1.27%	0.37%						
130,000	2,206	860	20,868	2,535	1,657	2,703	834	834	5,203	975	455	38,296	29.46%	29.09%	1.27%	0.37%						
132,000	2,206	860	21,219	2,574	1,657	2,703	834	834	5,283	990	462	38,788	29.39%	29.02%	1.27%	0.37%						
134,000	2,206	860	21,570	2,613	1,657	2,703	834	834	5,363	1,005	469	39,281	29.31%	28.95%	1.26%	0.37%						
136,000	2,206	860	21,921	2,652	1,657	2,703	834	834	5,444	1,020	476	39,773	29.24%	28.88%	1.26%	0.36%						
138,000	2,206	860	22,272	2,691	1,657	2,703	834	834	5,524	1,035	483	40,265	29.18%	28.81%	1.26%	0.36%						
140,000	2,206	860	22,623	2,730	1,657	2,703	834	834	5,604	1,050	490	40,757	29.11%	28.75%	1.26%	0.36%						
142,000	2,206	860	22,974	2,769	1,657	2,703	834	834	5,684	1,065	497	41,249	29.05%	28.69%	1.25%	0.36%						
144,000	2,206	860	23,325	2,808	1,657	2,703	834	834	5,764	1,080	504	41,741	28.99%	28.63%	1.25%	0.36%						
146,000	2,206	860	23,676	2,847	1,657	2,703	834	834	5,844	1,095	511	42,233	28.93%	28.57%	1.25%	0.36%						
148,000	2,206	860	24,027	2,886	1,657	2,703	834	834	5,924	1,110	518	42,725	28.87%	28.51%	1.24%	0.35%						
150,000	2,206	860	24,378	2,925	1,657	2,703	834	834	6,004	1,125	525	43,217	28.81%	28.46%	1.24%	0.35%						
152,000	2,206	860	24,729	2,964	1,657	2,703	834	834	6,084	1,140	532	43,709	28.76%	28.40%	1.24%	0.35%						
154,000	2,206	860	25,080	3,003	1,657	2,703	834	834	6,164	1,155	539	44,201	28.70%	28.35%	1.24%	0.35%						
156,000	2,206	860	25,431	3,042	1,657	2,703	834	834	6,244	1,170	546	44,693	28.65%	28.30%	1.24%	0.35%						
158,000	2,206	860	25,782	3,081	1,657	2,703	834	834	6,324	1,185	553	45,185	28.60%	28.25%	1.23%	0.35%						
160,000	2,206	860	26,133	3,120	1,657	2,703	834	834	6,404	1,200	560	45,677	28.55%	28.20%	1.23%	0.35%						
162,000	2,206	860	26,484	3,159	1,657	2,703	834	834	6,484	1,215	567	46,169	28.50%	28.15%	1.23%	0.35%						
164,000	2,206	860	26,835	3,198	1,657	2,703	834	834	6,564	1,230	574	46,661	28.45%	28.11%	1.23%	0.34%						
166,000	2,206	860	27,186	3,237	1,657	2,703	834	834	6,644	1,245	581	47,153	28.41%	28.06%	1.22%	0.34%						
168,000	2,206	860	27,537	3,276	1,657	2,703	834	834	6,724	1,260	588	47,645	28.36%	28.02%	1.22%	0.34%						
170,000	2,206	860	27,888	3,315	1,657	2,703	834	834	6,804	1,275	595	48,137	28.32%	27.97%	1.22%	0.34%						
172,000	2,206	860	28,239	3,354	1,657	2,703	834	834	6,884	1,290	602	48,630	28.27%	27.93%	1.22%	0.34%						
174,000	2,206	860	28,590	3,393	1,657	2,703	834	834	6,965	1,305	609	49,122	28.23%	27.89%	1.22%	0.34%						
176,000	2,206	860	28,941	3,432	1,657	2,703	834	834	7,045	1,320	616	49,614	28.19%	27.85%	1.21%	0.34%						
178,000	2,206	860	29,292	3,471	1,657	2,703	834	834	7,125	1,335	623	50,106	28.15%	27.81%	1.21%	0.34%						
180,000	2,206	860	29,643	3,510	1,657	2,703	834	834	7,205	1,350	630	50,598	28.11%	27.77%	1.21%	0.34%						
182,000	2,206	860	29,994	3,549	1,657	2,703	834	834	7,285	1,365	637	51,090	28.07%	27.74%	1.21%	0.34%						
184,000	2,206	860	30,345	3,588	1,657	2,703	834	834	7,365	1,380	644	51,582	28.03%	27.70%	1.21%	0.33%						
186,000	2,206	860	30,696	3,627	1,657	2,703	834	834	7,445	1,395	651	52,074	28.00%	27.66%	1.21%	0.33%						
188,000	2,206	860	31,047	3,666	1,657	2,703	834	834	7,525	1,410	658	52,566	27.96%	27.63%	1.20%	0.33%						
190,000	2,206	860	31,398	3,705	1,657	2,703	834	834	7,605	1,425	665	53,058	27.93%	27.59%	1.20%	0.33%						
192,000	2,206	860	31,749	3,744	1,657	2,703	834	834	7,685	1,440	672	53,550	27.89%	27.56%	1.20%	0.33%						
194,000	2,206	860	32,100	3,783	1,657	2,703	834	834	7,765	1,455	679	54,042	27.86%	27.53%	1.20%	0.33%						
196,000	2,206	860	32,451	3,822	1,657	2,703	834	834	7,845	1,470	686	54,534	27.82%	27.49%	1.20%	0.33%						
198,000	2,206	860	32,802	3,861	1,657	2,703	834	834	7,925	1,485	693	55,026	27.79%	27.46%	1.20%	0.33%						
200,000	2,206	860	33,153	3,900	1,657	2,703	834	834	8,005	1,500	700	55,518	27.76%	27.43%	1.19%	0.33%						

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Operating Budget Guidelines

McMaster University Estimate of benefits costs for 2012/13 Group 1 - Faculty																
Fiscal Salary	270%			3% Increase			4.0026%		1.00%		0.35%		Total	2012/13 % of total	% increase	Rate increase
	CPP	EI	Pension	EHT	Dental	Major Medical	Life Insurance	Surcharge	Post-Ret. Surcharge	WSIB	2011/12 % of total	% increase				
20,000	817	407	2,700	390	1,706	2,784	164	801	200	70	10,038	50.19%	49.29%	1.83%	0.90%	
22,000	916	447	2,970	429	1,706	2,784	180	881	220	77	10,610	48.23%	47.38%	1.78%	0.84%	
24,000	1,015	488	3,240	468	1,706	2,784	197	961	240	84	11,183	46.59%	45.80%	1.74%	0.79%	
26,000	1,114	529	3,510	507	1,706	2,784	213	1,041	260	91	11,755	45.21%	44.46%	1.69%	0.75%	
28,000	1,213	569	3,780	546	1,706	2,784	230	1,121	280	98	12,327	44.02%	43.31%	1.66%	0.72%	
30,000	1,312	610	4,050	585	1,706	2,784	246	1,201	300	105	12,899	43.00%	42.31%	1.62%	0.69%	
32,000	1,411	650	4,320	624	1,706	2,784	262	1,281	320	112	13,471	42.10%	41.44%	1.59%	0.66%	
34,000	1,510	691	4,590	663	1,706	2,784	279	1,361	340	119	14,043	41.30%	40.67%	1.56%	0.63%	
36,000	1,609	732	4,860	702	1,706	2,784	295	1,441	360	126	14,615	40.60%	39.98%	1.53%	0.61%	
38,000	1,708	772	5,130	741	1,706	2,784	312	1,521	380	133	15,187	39.97%	39.37%	1.51%	0.59%	
40,000	1,807	813	5,400	780	1,706	2,784	328	1,601	400	140	15,759	39.40%	38.82%	1.49%	0.58%	
42,000	1,906	854	5,670	819	1,706	2,784	344	1,681	420	147	16,331	38.88%	38.32%	1.46%	0.56%	
44,000	2,005	860	5,940	858	1,706	2,784	361	1,761	440	154	16,869	38.34%	37.79%	1.45%	0.55%	
46,000	2,104	860	6,210	897	1,706	2,784	377	1,841	460	161	17,401	37.83%	37.29%	1.43%	0.53%	
48,000	2,203	860	6,480	936	1,706	2,784	394	1,921	480	168	17,932	37.36%	36.84%	1.42%	0.52%	
50,000	2,251	860	6,792	975	1,706	2,784	410	2,001	500	175	18,454	36.91%	36.38%	1.45%	0.53%	
52,000	2,251	860	7,143	1,014	1,706	2,784	426	2,081	520	182	18,968	36.48%	35.96%	1.44%	0.52%	
54,000	2,251	860	7,494	1,053	1,706	2,784	443	2,161	540	189	19,481	36.08%	35.57%	1.43%	0.51%	
56,000	2,251	860	7,845	1,092	1,706	2,784	459	2,241	560	196	19,995	35.70%	35.21%	1.41%	0.50%	
58,000	2,251	860	8,196	1,131	1,706	2,784	476	2,322	580	203	20,508	35.36%	34.87%	1.40%	0.49%	
60,000	2,251	860	8,547	1,170	1,706	2,784	492	2,402	600	210	21,021	35.04%	34.55%	1.39%	0.48%	
62,000	2,251	860	8,898	1,209	1,706	2,784	508	2,482	620	217	21,535	34.73%	34.26%	1.38%	0.47%	
64,000	2,251	860	9,249	1,248	1,706	2,784	525	2,562	640	224	22,048	34.45%	33.98%	1.37%	0.47%	
66,000	2,251	860	9,600	1,287	1,706	2,784	541	2,642	660	231	22,562	34.18%	33.72%	1.36%	0.46%	
68,000	2,251	860	9,951	1,326	1,706	2,784	558	2,722	680	238	23,075	33.93%	33.48%	1.36%	0.45%	
70,000	2,251	860	10,302	1,365	1,706	2,784	574	2,802	700	245	23,589	33.70%	33.25%	1.35%	0.45%	
72,000	2,251	860	10,653	1,404	1,706	2,784	590	2,882	720	252	24,102	33.48%	33.03%	1.34%	0.44%	
74,000	2,251	860	11,004	1,443	1,706	2,784	607	2,962	740	259	24,616	33.26%	32.83%	1.33%	0.44%	
76,000	2,251	860	11,355	1,482	1,706	2,784	623	3,042	760	266	25,129	33.06%	32.63%	1.33%	0.43%	
78,000	2,251	860	11,706	1,521	1,706	2,784	640	3,122	780	273	25,642	32.87%	32.45%	1.32%	0.43%	
80,000	2,251	860	12,057	1,560	1,706	2,784	656	3,202	800	280	26,156	32.69%	32.27%	1.31%	0.42%	
82,000	2,251	860	12,408	1,599	1,706	2,784	672	3,282	820	287	26,669	32.52%	32.10%	1.31%	0.42%	
84,000	2,251	860	12,759	1,638	1,706	2,784	689	3,362	840	294	27,183	32.36%	31.95%	1.30%	0.42%	
86,000	2,251	860	13,110	1,677	1,706	2,784	705	3,442	860	301	27,696	32.20%	31.79%	1.29%	0.41%	
88,000	2,251	860	13,461	1,716	1,706	2,784	722	3,522	880	308	28,210	32.06%	31.65%	1.29%	0.41%	
90,000	2,251	860	13,812	1,755	1,706	2,784	738	3,602	900	315	28,723	31.91%	31.51%	1.28%	0.40%	
92,000	2,251	860	14,163	1,794	1,706	2,784	754	3,682	920	322	29,237	31.78%	31.38%	1.28%	0.40%	
94,000	2,251	860	14,514	1,833	1,706	2,784	771	3,762	940	329	29,750	31.65%	31.25%	1.27%	0.40%	
96,000	2,251	860	14,865	1,872	1,706	2,784	787	3,842	960	336	30,264	31.52%	31.13%	1.27%	0.39%	
98,000	2,251	860	15,216	1,911	1,706	2,784	804	3,923	980	343	30,777	31.41%	31.01%	1.26%	0.39%	
100,000	2,251	860	15,567	1,950	1,706	2,784	820	4,003	1,000	350	31,290	31.29%	30.90%	1.26%	0.39%	
102,000	2,251	860	15,918	1,989	1,706	2,784	834	4,083	1,020	357	31,801	31.18%	30.79%	1.25%	0.39%	
104,000	2,251	860	16,269	2,028	1,706	2,784	834	4,163	1,040	364	32,299	31.06%	30.67%	1.25%	0.38%	
106,000	2,251	860	16,620	2,067	1,706	2,784	834	4,243	1,060	371	32,796	30.94%	30.56%	1.25%	0.38%	
108,000	2,251	860	16,971	2,106	1,706	2,784	834	4,323	1,080	378	33,293	30.83%	30.45%	1.24%	0.38%	
110,000	2,251	860	17,322	2,145	1,706	2,784	834	4,403	1,100	385	33,790	30.72%	30.34%	1.24%	0.38%	

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Operating Budget Guidelines

McMaster University Estimate of benefits costs for 2012/13 Group 1 - Faculty														
Fiscal Salary	CPP	EI	Pension	EHT	Dental	Major Medical	Life Insurance	4.0026%		1.00%		Total	2012/13 % of total	Rate increase
								Surcharge	Post-Ret. Surcharge	WSIB	% increase			
			270%			3% Increase					0.35%			
112,000	2,251	860	17,673	2,184	1,706	2,784	834	4,483	1,120	392	34,287	30.61%	1.24%	
114,000	2,251	860	18,024	2,223	1,706	2,784	834	4,563	1,140	399	34,784	30.51%	1.23%	
116,000	2,251	860	18,375	2,262	1,706	2,784	834	4,643	1,160	406	35,281	30.41%	1.23%	
118,000	2,251	860	18,726	2,301	1,706	2,784	834	4,723	1,180	413	35,778	30.32%	1.23%	
120,000	2,251	860	19,077	2,340	1,706	2,784	834	4,803	1,200	420	36,275	30.23%	1.22%	
122,000	2,251	860	19,428	2,379	1,706	2,784	834	4,883	1,220	427	36,772	30.14%	1.22%	
124,000	2,251	860	19,779	2,418	1,706	2,784	834	4,963	1,240	434	37,269	30.06%	1.22%	
126,000	2,251	860	20,130	2,457	1,706	2,784	834	5,043	1,260	441	37,766	29.97%	1.22%	
128,000	2,251	860	20,481	2,496	1,706	2,784	834	5,123	1,280	448	38,263	29.89%	1.21%	
130,000	2,251	860	20,832	2,535	1,706	2,784	834	5,203	1,300	455	38,760	29.82%	1.21%	
132,000	2,251	860	21,183	2,574	1,706	2,784	834	5,283	1,320	462	39,257	29.74%	1.21%	
134,000	2,251	860	21,534	2,613	1,706	2,784	834	5,363	1,340	469	39,754	29.67%	1.21%	
136,000	2,251	860	21,885	2,652	1,706	2,784	834	5,444	1,360	476	40,251	29.60%	1.20%	
138,000	2,251	860	22,236	2,691	1,706	2,784	834	5,524	1,380	483	40,748	29.53%	1.20%	
140,000	2,251	860	22,587	2,730	1,706	2,784	834	5,604	1,400	490	41,245	29.46%	1.20%	
142,000	2,251	860	22,938	2,769	1,706	2,784	834	5,684	1,420	497	41,743	29.40%	1.20%	
144,000	2,251	860	23,289	2,808	1,706	2,784	834	5,764	1,440	504	42,240	29.33%	1.19%	
146,000	2,251	860	23,640	2,847	1,706	2,784	834	5,844	1,460	511	42,737	29.27%	1.19%	
148,000	2,251	860	23,991	2,886	1,706	2,784	834	5,924	1,480	518	43,234	29.21%	1.19%	
150,000	2,251	860	24,342	2,925	1,706	2,784	834	6,004	1,500	525	43,731	29.15%	1.19%	
152,000	2,251	860	24,693	2,964	1,706	2,784	834	6,084	1,520	532	44,228	29.10%	1.19%	
154,000	2,251	860	25,044	3,003	1,706	2,784	834	6,164	1,540	539	44,725	29.04%	1.19%	
156,000	2,251	860	25,395	3,042	1,706	2,784	834	6,244	1,560	546	45,222	28.99%	1.18%	
158,000	2,251	860	25,746	3,081	1,706	2,784	834	6,324	1,580	553	45,719	28.94%	1.18%	
160,000	2,251	860	26,097	3,120	1,706	2,784	834	6,404	1,600	560	46,216	28.89%	1.18%	
162,000	2,251	860	26,448	3,159	1,706	2,784	834	6,484	1,620	567	46,713	28.84%	1.18%	
164,000	2,251	860	26,799	3,198	1,706	2,784	834	6,564	1,640	574	47,210	28.79%	1.18%	
166,000	2,251	860	27,150	3,237	1,706	2,784	834	6,644	1,660	581	47,707	28.74%	1.17%	
168,000	2,251	860	27,501	3,276	1,706	2,784	834	6,724	1,680	588	48,204	28.69%	1.17%	
170,000	2,251	860	27,852	3,315	1,706	2,784	834	6,804	1,700	595	48,701	28.65%	1.17%	
172,000	2,251	860	28,203	3,354	1,706	2,784	834	6,884	1,720	602	49,198	28.60%	1.17%	
174,000	2,251	860	28,554	3,393	1,706	2,784	834	6,965	1,740	609	49,695	28.56%	1.17%	
176,000	2,251	860	28,905	3,432	1,706	2,784	834	7,045	1,760	616	50,192	28.52%	1.17%	
178,000	2,251	860	29,256	3,471	1,706	2,784	834	7,125	1,780	623	50,689	28.48%	1.17%	
180,000	2,251	860	29,607	3,510	1,706	2,784	834	7,205	1,800	630	51,187	28.44%	1.16%	
182,000	2,251	860	29,958	3,549	1,706	2,784	834	7,285	1,820	637	51,684	28.40%	1.16%	
184,000	2,251	860	30,309	3,588	1,706	2,784	834	7,365	1,840	644	52,181	28.36%	1.16%	
186,000	2,251	860	30,660	3,627	1,706	2,784	834	7,445	1,860	651	52,678	28.32%	1.16%	
188,000	2,251	860	31,011	3,666	1,706	2,784	834	7,525	1,880	658	53,175	28.28%	1.16%	
190,000	2,251	860	31,362	3,705	1,706	2,784	834	7,605	1,900	665	53,672	28.25%	1.16%	
192,000	2,251	860	31,713	3,744	1,706	2,784	834	7,685	1,920	672	54,169	28.21%	1.16%	
194,000	2,251	860	32,064	3,783	1,706	2,784	834	7,765	1,940	679	54,666	28.18%	1.15%	
196,000	2,251	860	32,415	3,822	1,706	2,784	834	7,845	1,960	686	55,163	28.14%	1.15%	
198,000	2,251	860	32,766	3,861	1,706	2,784	834	7,925	1,980	693	55,660	28.11%	1.15%	
200,000	2,251	860	33,117	3,900	1,706	2,784	834	8,005	2,000	700	56,157	28.08%	1.15%	

Tables are available to download in Excel format at http://www.mcmaster.ca/bms/BMS_FS_Budgeting.htm

APPENDIX I – TABLE OF HOURLY/WAGE, TEMP/CASUAL, AND GRAD BENEFITS (FORMERLY ROLLS 2, 3, 4 AND 5)

Estimate of benefits costs for 2010/11
Group 2 - Hourly/Wage

Fiscal Salary	390%					3% Increase			4.0026%	0.50%	0.35%	Total	2010/11 % of total	2009/10 % of total	% increase	Rate increase
	CPP	EI	Pension	EHT	Dental	Major Medical	Life Insurance	Surcharge	Post-Ret. Surcharge	Surcharge						
22,880	959	490	3,123	446	1,776	2,693	130	916	114	80	10,728	46.89%	44.60%	5.14%	2.29%	
24,960	1,062	535	3,407	487	1,776	2,693	142	999	125	87	11,313	45.32%	43.08%	5.21%	2.24%	
27,040	1,165	579	3,691	527	1,776	2,693	154	1,082	135	95	11,897	44.00%	41.80%	5.27%	2.20%	
29,120	1,268	624	3,975	568	1,776	2,693	166	1,166	146	102	12,482	42.86%	40.70%	5.33%	2.17%	
31,200	1,371	668	4,259	608	1,776	2,693	178	1,249	156	109	13,067	41.88%	39.74%	5.38%	2.14%	
33,280	1,474	713	4,543	649	1,776	2,693	190	1,332	166	116	13,652	41.02%	38.91%	5.43%	2.11%	
35,360	1,577	757	4,827	690	1,776	2,693	202	1,415	177	124	14,237	40.26%	38.17%	5.48%	2.09%	
37,440	1,680	802	5,111	730	1,776	2,693	213	1,499	187	131	14,821	39.59%	37.52%	5.52%	2.07%	
39,520	1,783	846	5,394	771	1,776	2,693	225	1,582	198	138	15,406	38.98%	36.93%	5.56%	2.05%	
41,600	1,886	891	5,678	811	1,776	2,693	237	1,665	208	146	15,991	38.44%	36.40%	5.59%	2.04%	
43,680	1,989	906	5,962	852	1,776	2,693	249	1,748	218	153	16,546	37.88%	35.93%	5.43%	1.95%	
45,760	2,092	906	6,246	892	1,776	2,693	261	1,832	229	160	17,086	37.34%	35.49%	5.20%	1.84%	
47,840	2,163	906	6,568	933	1,776	2,693	273	1,915	239	167	17,632	36.86%	35.01%	5.29%	1.85%	
49,920	2,163	906	6,973	973	1,776	2,693	285	1,998	250	175	18,191	36.44%	34.55%	5.47%	1.89%	
52,000	2,163	906	7,379	1,014	1,776	2,693	296	2,081	260	182	18,750	36.06%	34.14%	5.63%	1.92%	
54,080	2,163	906	7,784	1,055	1,776	2,693	308	2,165	270	189	19,309	35.70%	33.75%	5.79%	1.96%	
56,160	2,163	906	8,190	1,095	1,776	2,693	320	2,248	281	197	19,868	35.38%	33.39%	5.94%	1.98%	

McMaster University
Estimate of benefits costs for 2010/11
Group 3 - Temporary/Casual

Fiscal Salary	CPP	EI	Vacation Pay	EHT	WSIB	Total	2010/11 % of total	2009/10 % of total	% increase	Rate increase
20,000	817	484	800	390	70	2,561	12.81%	12.81%	0.00%	0.00%
22,000	916	533	880	429	77	2,835	12.88%	12.88%	0.00%	0.00%
24,000	1,015	581	960	468	84	3,108	12.95%	12.95%	0.00%	0.00%
26,000	1,114	630	1,040	507	91	3,381	13.01%	13.01%	0.00%	0.00%
28,000	1,213	678	1,120	546	98	3,655	13.05%	13.05%	0.00%	0.00%
30,000	1,312	727	1,200	585	105	3,928	13.09%	13.09%	0.00%	0.00%
32,000	1,411	775	1,280	624	112	4,202	13.13%	13.13%	0.00%	0.00%
34,000	1,510	823	1,360	663	119	4,475	13.16%	13.16%	0.00%	0.00%
36,000	1,609	872	1,440	702	126	4,749	13.19%	13.19%	0.00%	0.00%
38,000	1,708	920	1,520	741	133	5,022	13.22%	13.22%	0.00%	0.00%
40,000	1,807	969	1,600	780	140	5,296	13.24%	13.24%	0.00%	0.00%
42,000	1,906	1,017	1,680	819	147	5,569	13.26%	13.26%	0.00%	0.00%
44,000	2,005	1,025	1,760	858	154	5,801	13.18%	13.28%	-0.70%	-0.09%
46,000	2,104	1,025	1,840	897	161	6,026	13.10%	13.29%	-1.45%	-0.19%
48,000	2,163	1,025	1,920	936	168	6,212	12.94%	13.03%	-0.70%	-0.09%
50,000	2,163	1,025	2,000	975	175	6,338	12.68%	12.76%	-0.69%	-0.09%
52,000	2,163	1,025	2,080	1,014	182	6,464	12.43%	12.51%	-0.68%	-0.08%
54,000	2,163	1,025	2,160	1,053	189	6,590	12.20%	12.28%	-0.66%	-0.08%
56,000	2,163	1,025	2,240	1,092	196	6,716	11.99%	12.07%	-0.65%	-0.08%
58,000	2,163	1,025	2,320	1,131	203	6,842	11.80%	11.87%	-0.64%	-0.08%
60,000	2,163	1,025	2,400	1,170	210	6,968	11.61%	11.69%	-0.63%	-0.07%

McMaster University
Estimate of benefits costs for 2010/11
Group 3 - Graduate Students (Please note that benefits vary across students)

Fiscal Salary	CPP	EI	Vacation Pay	EHT	WSIB	Total	2010/11 % of total	2009/10 % of total	% increase	Rate increase
4,000	25	97	160	78	14	374	9.34%	9.34%	0.00%	0.00%
6,000	124	145	240	117	21	647	10.78%	10.78%	0.00%	0.00%
8,000	223	194	320	156	28	921	11.51%	11.51%	0.00%	0.00%
10,000	322	242	400	195	35	1,194	11.94%	11.94%	0.00%	0.00%
12,000	421	291	480	234	42	1,467	12.23%	12.23%	0.00%	0.00%
14,000	520	339	560	273	49	1,741	12.43%	12.43%	0.00%	0.00%
16,000	619	388	640	312	56	2,014	12.59%	12.59%	0.00%	0.00%
18,000	718	436	720	351	63	2,288	12.71%	12.71%	0.00%	0.00%
20,000	817	484	800	390	70	2,561	12.81%	12.81%	0.00%	0.00%
22,000	916	533	880	429	77	2,835	12.88%	12.88%	0.00%	0.00%
24,000	1,015	581	960	468	84	3,108	12.95%	12.95%	0.00%	0.00%
26,000	1,114	630	1,040	507	91	3,381	13.01%	13.01%	0.00%	0.00%
28,000	1,213	678	1,120	546	98	3,655	13.05%	13.05%	0.00%	0.00%
30,000	1,312	727	1,200	585	105	3,928	13.09%	13.09%	0.00%	0.00%
32,000	1,411	775	1,280	624	112	4,202	13.13%	13.13%	0.00%	0.00%
34,000	1,510	823	1,360	663	119	4,475	13.16%	13.16%	0.00%	0.00%
36,000	1,609	872	1,440	702	126	4,749	13.19%	13.19%	0.00%	0.00%
38,000	1,708	920	1,520	741	133	5,022	13.22%	13.22%	0.00%	0.00%
40,000	1,807	969	1,600	780	140	5,296	13.24%	13.24%	0.00%	0.00%

Tables are available to download in Excel format at http://www.mcmaster.ca/bms/BMS_FS_Budgeting.htm

Operating Budget Guidelines

McMaster University Estimate of benefits costs for 2011/12 Group 2 - Hourly/Wage

Fiscal Salary	CPP	390%			3.5% Increase			4.0026%	0.75%	0.35%	Total	2011/12 % of total	2010/11 % of total	% increase	Rate increase
		EI	Pension	EHT	Dental	Major Medical	Life Insurance	Surcharge	Post-Ret. Surcharge	Surcharge					
22,880	959	490	3,123	446	1,838	2,787	130	916	172	80	10,942	47.82%	46.89%	1.99%	0.93%
24,960	1,062	535	3,407	487	1,838	2,787	142	999	187	87	11,531	46.20%	45.32%	1.93%	0.88%
27,040	1,165	579	3,691	527	1,838	2,787	154	1,082	203	95	12,121	44.83%	44.00%	1.88%	0.83%
29,120	1,268	624	3,975	568	1,838	2,787	166	1,166	218	102	12,711	43.65%	42.86%	1.84%	0.79%
31,200	1,371	668	4,259	608	1,838	2,787	178	1,249	234	109	13,301	42.63%	41.88%	1.79%	0.75%
33,280	1,474	713	4,543	649	1,838	2,787	190	1,332	250	116	13,891	41.74%	41.02%	1.76%	0.72%
35,360	1,577	757	4,827	690	1,838	2,787	202	1,415	265	124	14,481	40.95%	40.26%	1.72%	0.69%
37,440	1,680	802	5,111	730	1,838	2,787	213	1,499	281	131	15,071	40.25%	39.59%	1.69%	0.67%
39,520	1,783	846	5,394	771	1,838	2,787	225	1,582	296	138	15,661	39.63%	38.98%	1.66%	0.65%
41,600	1,886	891	5,678	811	1,838	2,787	237	1,665	312	146	16,251	39.07%	38.44%	1.63%	0.63%
43,680	1,989	906	5,962	852	1,838	2,787	249	1,748	328	153	16,812	38.49%	37.88%	1.61%	0.61%
45,760	2,092	906	6,246	892	1,838	2,787	261	1,832	343	160	17,357	37.93%	37.34%	1.58%	0.59%
47,840	2,195	906	6,530	933	1,838	2,787	273	1,915	359	167	17,903	37.42%	36.86%	1.53%	0.56%
49,920	2,206	906	6,922	973	1,838	2,787	285	1,998	374	175	18,465	36.99%	36.44%	1.50%	0.55%
52,000	2,206	906	7,328	1,014	1,838	2,787	296	2,081	390	182	19,029	36.59%	36.06%	1.49%	0.54%
54,080	2,206	906	7,733	1,055	1,838	2,787	308	2,165	406	189	19,593	36.23%	35.70%	1.47%	0.52%
56,160	2,206	906	8,139	1,095	1,838	2,787	320	2,248	421	197	20,157	35.89%	35.38%	1.45%	0.51%

McMaster University Estimate of benefits costs for 2011/12 Group 3 - Temporary/Casual

Fiscal Salary	CPP	EI	Vacation Pay	EHT	WSIB	Total	2011/12 % of total	2010/11 % of total	% increase	Rate increase
20,000	817	484	800	390	70	2,561	12.81%	12.81%	0.00%	0.00%
22,000	916	533	880	429	77	2,835	12.88%	12.88%	0.00%	0.00%
24,000	1,015	581	960	468	84	3,108	12.95%	12.95%	0.00%	0.00%
26,000	1,114	630	1,040	507	91	3,381	13.01%	13.01%	0.00%	0.00%
28,000	1,213	678	1,120	546	98	3,655	13.05%	13.05%	0.00%	0.00%
30,000	1,312	727	1,200	585	105	3,928	13.09%	13.09%	0.00%	0.00%
32,000	1,411	775	1,280	624	112	4,202	13.13%	13.13%	0.00%	0.00%
34,000	1,510	823	1,360	663	119	4,475	13.16%	13.16%	0.00%	0.00%
36,000	1,609	872	1,440	702	126	4,749	13.19%	13.19%	0.00%	0.00%
38,000	1,708	920	1,520	741	133	5,022	13.22%	13.22%	0.00%	0.00%
40,000	1,807	969	1,600	780	140	5,296	13.24%	13.24%	0.00%	0.00%
42,000	1,906	1,017	1,680	819	147	5,569	13.26%	13.26%	0.00%	0.00%
44,000	2,005	1,025	1,760	858	154	5,801	13.18%	13.18%	0.00%	0.00%
46,000	2,104	1,025	1,840	897	161	6,026	13.10%	13.10%	0.00%	0.00%
48,000	2,203	1,025	1,920	936	168	6,251	13.02%	12.94%	0.64%	0.08%
50,000	2,206	1,025	2,000	975	175	6,381	12.76%	12.68%	0.68%	0.09%
52,000	2,206	1,025	2,080	1,014	182	6,507	12.51%	12.43%	0.67%	0.08%
54,000	2,206	1,025	2,160	1,053	189	6,633	12.28%	12.20%	0.66%	0.08%
56,000	2,206	1,025	2,240	1,092	196	6,759	12.07%	11.99%	0.64%	0.08%
58,000	2,206	1,025	2,320	1,131	203	6,885	11.87%	11.80%	0.63%	0.07%
60,000	2,206	1,025	2,400	1,170	210	7,011	11.68%	11.61%	0.62%	0.07%

McMaster University Estimate of benefits costs for 2011/12 Group 3 - Graduate Students (Please note that benefits vary across students)

Fiscal Salary	CPP	EI	Vacation Pay	EHT	WSIB	Total	2011/12 % of total	2010/11 % of total	% increase	Rate increase
4,000	25	97	160	78	14	374	9.34%	9.34%	0.00%	0.00%
6,000	124	145	240	117	21	647	10.78%	10.78%	0.00%	0.00%
8,000	223	194	320	156	28	921	11.51%	11.51%	0.00%	0.00%
10,000	322	242	400	195	35	1,194	11.94%	11.94%	0.00%	0.00%
12,000	421	291	480	234	42	1,467	12.23%	12.23%	0.00%	0.00%
14,000	520	339	560	273	49	1,741	12.43%	12.43%	0.00%	0.00%
16,000	619	388	640	312	56	2,014	12.59%	12.59%	0.00%	0.00%
18,000	718	436	720	351	63	2,288	12.71%	12.71%	0.00%	0.00%
20,000	817	484	800	390	70	2,561	12.81%	12.81%	0.00%	0.00%
22,000	916	533	880	429	77	2,835	12.88%	12.88%	0.00%	0.00%
24,000	1,015	581	960	468	84	3,108	12.95%	12.95%	0.00%	0.00%
26,000	1,114	630	1,040	507	91	3,381	13.01%	13.01%	0.00%	0.00%
28,000	1,213	678	1,120	546	98	3,655	13.05%	13.05%	0.00%	0.00%
30,000	1,312	727	1,200	585	105	3,928	13.09%	13.09%	0.00%	0.00%
32,000	1,411	775	1,280	624	112	4,202	13.13%	13.13%	0.00%	0.00%
34,000	1,510	823	1,360	663	119	4,475	13.16%	13.16%	0.00%	0.00%
36,000	1,609	872	1,440	702	126	4,749	13.19%	13.19%	0.00%	0.00%
38,000	1,708	920	1,520	741	133	5,022	13.22%	13.22%	0.00%	0.00%
40,000	1,807	969	1,600	780	140	5,296	13.24%	13.24%	0.00%	0.00%

Tables are available to download in Excel format at http://www.mcmaster.ca/bms/BMS_FS_Budgeting.htm

Operating Budget Guidelines

McMaster University Estimate of benefits costs for 2012/13 Group 2 - Hourly/Wage

Fiscal Salary	390%				3% Increase			4.0026%	1.00%	0.35%	Total	2012/13 % of total	2011/12 % of total	% increase	Rate increase
	CPP	EI	Pension	EHT	Dental	Major Medical	Life Insurance	Surcharge	Post-Ret. Surcharge	Surcharge					
22,880	959	490	3,123	446	1,893	2,870	130	916	229	80	11,137	48.68%	47.82%	1.79%	0.86%
24,960	1,062	535	3,407	487	1,893	2,870	142	999	250	87	11,733	47.01%	46.20%	1.74%	0.81%
27,040	1,165	579	3,691	527	1,893	2,870	154	1,082	270	95	12,328	45.59%	44.83%	1.70%	0.76%
29,120	1,268	624	3,975	568	1,893	2,870	166	1,166	291	102	12,923	44.38%	43.65%	1.66%	0.73%
31,200	1,371	668	4,259	608	1,893	2,870	178	1,249	312	109	13,518	43.33%	42.63%	1.63%	0.69%
33,280	1,474	713	4,543	649	1,893	2,870	190	1,332	333	116	14,113	42.41%	41.74%	1.60%	0.67%
35,360	1,577	757	4,827	690	1,893	2,870	202	1,415	354	124	14,709	41.60%	40.95%	1.57%	0.64%
37,440	1,680	802	5,111	730	1,893	2,870	213	1,499	374	131	15,304	40.88%	40.25%	1.54%	0.62%
39,520	1,783	846	5,394	771	1,893	2,870	225	1,582	395	138	15,899	40.23%	39.63%	1.52%	0.60%
41,600	1,886	891	5,678	811	1,893	2,870	237	1,665	416	146	16,494	39.65%	39.07%	1.49%	0.58%
43,680	1,989	906	5,962	852	1,893	2,870	249	1,748	437	153	17,060	39.06%	38.49%	1.47%	0.57%
45,760	2,092	906	6,246	892	1,893	2,870	261	1,832	458	160	17,610	38.48%	37.93%	1.46%	0.55%
47,840	2,195	906	6,530	933	1,893	2,870	273	1,915	478	167	18,161	37.96%	37.42%	1.44%	0.54%
49,920	2,251	906	6,870	973	1,893	2,870	285	1,998	499	175	18,720	37.50%	36.99%	1.38%	0.51%
52,000	2,251	906	7,276	1,014	1,893	2,870	296	2,081	520	182	19,290	37.10%	36.59%	1.37%	0.50%
54,080	2,251	906	7,681	1,055	1,893	2,870	308	2,165	541	189	19,859	36.72%	36.23%	1.36%	0.49%
56,160	2,251	906	8,087	1,095	1,893	2,870	320	2,248	562	197	20,428	36.38%	35.89%	1.35%	0.48%

McMaster University Estimate of benefits costs for 2012/13 Group 3 - Temporary/Casual

Fiscal Salary	CPP	EI	Vacation Pay	EHT	WSIB	2012/13 Total	2012/13 % of total	2011/12 % of total	% increase	Rate increase
20,000	817	484	800	390	70	2,561	12.81%	12.81%	0.00%	0.00%
22,000	916	533	880	429	77	2,835	12.88%	12.88%	0.00%	0.00%
24,000	1,015	581	960	468	84	3,108	12.95%	12.95%	0.00%	0.00%
26,000	1,114	630	1,040	507	91	3,381	13.01%	13.01%	0.00%	0.00%
28,000	1,213	678	1,120	546	98	3,655	13.05%	13.05%	0.00%	0.00%
30,000	1,312	727	1,200	585	105	3,928	13.09%	13.09%	0.00%	0.00%
32,000	1,411	775	1,280	624	112	4,202	13.13%	13.13%	0.00%	0.00%
34,000	1,510	823	1,360	663	119	4,475	13.16%	13.16%	0.00%	0.00%
36,000	1,609	872	1,440	702	126	4,749	13.19%	13.19%	0.00%	0.00%
38,000	1,708	920	1,520	741	133	5,022	13.22%	13.22%	0.00%	0.00%
40,000	1,807	969	1,600	780	140	5,296	13.24%	13.24%	0.00%	0.00%
42,000	1,906	1,017	1,680	819	147	5,569	13.26%	13.26%	0.00%	0.00%
44,000	2,005	1,025	1,760	858	154	5,801	13.18%	13.18%	0.00%	0.00%
46,000	2,104	1,025	1,840	897	161	6,026	13.10%	13.10%	0.00%	0.00%
48,000	2,203	1,025	1,920	936	168	6,251	13.02%	13.02%	0.00%	0.00%
50,000	2,251	1,025	2,000	975	175	6,425	12.85%	12.76%	0.69%	0.09%
52,000	2,251	1,025	2,080	1,014	182	6,551	12.60%	12.51%	0.68%	0.08%
54,000	2,251	1,025	2,160	1,053	189	6,677	12.36%	12.28%	0.66%	0.08%
56,000	2,251	1,025	2,240	1,092	196	6,803	12.15%	12.07%	0.65%	0.08%
58,000	2,251	1,025	2,320	1,131	203	6,929	11.95%	11.87%	0.64%	0.08%
60,000	2,251	1,025	2,400	1,170	210	7,055	11.76%	11.68%	0.63%	0.07%

McMaster University Estimate of benefits costs for 2012/13 Group 3 - Graduate Students (Please note that benefits vary across students)

Fiscal Salary	CPP	EI	Vacation Pay	EHT	WSIB	2012/13 Total	2012/13 % of total	2011/12 % of total	% increase	Rate increase
4,000	25	97	160	78	14	374	9.34%	9.34%	0.00%	0.00%
6,000	124	145	240	117	21	647	10.78%	10.78%	0.00%	0.00%
8,000	223	194	320	156	28	921	11.51%	11.51%	0.00%	0.00%
10,000	322	242	400	195	35	1,194	11.94%	11.94%	0.00%	0.00%
12,000	421	291	480	234	42	1,467	12.23%	12.23%	0.00%	0.00%
14,000	520	339	560	273	49	1,741	12.43%	12.43%	0.00%	0.00%
16,000	619	388	640	312	56	2,014	12.59%	12.59%	0.00%	0.00%
18,000	718	436	720	351	63	2,288	12.71%	12.71%	0.00%	0.00%
20,000	817	484	800	390	70	2,561	12.81%	12.81%	0.00%	0.00%
22,000	916	533	880	429	77	2,835	12.88%	12.88%	0.00%	0.00%
24,000	1,015	581	960	468	84	3,108	12.95%	12.95%	0.00%	0.00%
26,000	1,114	630	1,040	507	91	3,381	13.01%	13.01%	0.00%	0.00%
28,000	1,213	678	1,120	546	98	3,655	13.05%	13.05%	0.00%	0.00%
30,000	1,312	727	1,200	585	105	3,928	13.09%	13.09%	0.00%	0.00%
32,000	1,411	775	1,280	624	112	4,202	13.13%	13.13%	0.00%	0.00%
34,000	1,510	823	1,360	663	119	4,475	13.16%	13.16%	0.00%	0.00%
36,000	1,609	872	1,440	702	126	4,749	13.19%	13.19%	0.00%	0.00%
38,000	1,708	920	1,520	741	133	5,022	13.22%	13.22%	0.00%	0.00%
40,000	1,807	969	1,600	780	140	5,296	13.24%	13.24%	0.00%	0.00%

Tables are available to download in Excel format at http://www.mcmaster.ca/bms/BMS_FS_Budgeting.htm

APPENDIX J – ONGOING VS. ONE-TIME REVENUE AND EXPENDITURE GUIDELINES

It is important to separate one-time from ongoing items within budget reporting to be able to clearly identify if a business unit’s funding/revenue can sustain its level of operations on a continual basis.

Ongoing expenditures

An ongoing item is one that is incurred in the normal operations of a unit. It is a part of the regular business and required on a continual basis for the efficient and productive running of the business unit. Examples would be salaries and benefits for permanent employees, supplies, telecommunications, printing, computer purchases (if done on a rotating basis through the unit), travel.

One-Time Expenditures

One-time items are those that would occur within a single reporting period and which are unlikely to recur in the future, although they could cross over multiple reporting periods. These would be items that are not part of the normal operations of a business unit. Examples would be the negotiated CAW signing bonus, severance payments, consultants/contractual staffing used for a specific time-defined project, computer purchase that would be large and one-time (system replacements), large capital purchases, large renovations.

Structural Deficit

A structural deficit occurs when the regular ongoing costs within a business unit exceed the regular ongoing revenue/allocation for that business unit. This means that the income for that unit is not sufficient to cover the costs of regular ongoing operations. A structural deficit in the ongoing operations of a business unit cannot be sustained as it shows that the business unit will not be able to cover its costs on a continual basis. A deficit in the ongoing operations of a business unit may not be considered a structural deficit if there is a reasonable strategy to address the deficit.

One-Time Deficit

A budget deficit may be incurred in a particular year within an area due to one-time expenses. This does not mean that the deficit will occur in all years, as the expenses will reduce to normal levels once the one-time event has been completed.

	Structural deficit			One-time deficit		
	Ongoing	One-time	Total	Ongoing	One-time	Total
Year 1						
Revenue	1,000	50	1,050	1,000	50	1,050
Expenses	1,050		1,050	950	150	1,100
Surplus (deficit)	(50)	50	0	50	(100)	(50)
Year 2						
Revenue	1,000	0	1,000	1,000	0	1,000
Expenses	1,050		1,050	950		950
Surplus (deficit)	(50)	0	(50)	50	0	50
Cumulative surplus (deficit)	(100)	50	(50)	100	(100)	0

A structural deficit will continue to build and is unsustainable.

A one-time deficit can be covered by surpluses in other years.

APPENDIX K – ASSET CAPITALIZATION GUIDELINES

McMASTER UNIVERSITY

Complete Policy Title: **Asset Capitalization Guidelines**

Approved by: **Director of Finance**

Date of Most Recent Approval: December 2006

Revision Date(s): May 1, 2007

Position Responsible for Developing
and Maintaining the Policy: **Director of Finance**

Contact Department: **Director of Finance**

DISCLAIMER: *If there is a discrepancy between this electronic policy and the written copy held by the Policy owner, the written copy prevails.*

General Definition from the Canadian Institute for Chartered Accountants Handbook:

“Capital assets, comprising tangible properties, such as land, buildings and equipment, and intangible properties, are identifiable assets that meet all of the following criteria:

- (i) are held for use in the provision of services, for administrative purposes, for production of goods or for the maintenance, repair, development or construction of other capital assets;*
- (ii) have been acquired, constructed or developed with the intention of being used on a continuing basis;*
- (iii) are not intended for sale in the ordinary course of operations; and*
- (iv) are not held as part of a collection.”*

Application at McMaster University

With the exception of computers, items with a life expectancy of 2 years or more and a value of \$2,000 (\$5,000 as of May 2007) or more are considered capital assets. All computers are considered capital assets.

Items with a value of less than \$2,000 (\$5,000 as of May 2007) are considered non-capital purchases.

Renovations and alterations that meet the definition of a betterment (see below) and have a value of \$25,000 (\$100,000 as of May 2007) or more are considered major renovations and alternations. These are considered a capital asset.

All other renovations and alterations are considered minor renovations and alterations, a non-capital item.

The sub codes for most departments and faculties to use when recording assets that meet the capitalization policy above are as follows:

- 5001 – Equipment - Major
- 5011 – Computer Equipment
- 5108 – Renovations and Alterations - Major

There are additional department-specific sub codes which are capitalized in the audited financial statements. For a list of these specific codes please see

http://www.mcmaster.ca/bms/finance/cat_subcodes.pdf

Non-capitalized equipment and renovations should be recorded in the following subcodes:

- 5020 – Equipment - Minor
- 6082 – Computer expenses
- 6045 – Renovations and Alterations – Minor
- 6116 – Books & Periodicals (for Department use)

Betterments versus repairs:

In many cases, expenditures are made to maintain an existing fixed asset, for example, replacing a roof, re-pointing a building etc. Such items are repairs rather than betterments. The definition of betterment is given as:

“The cost incurred to enhance the service potential of a capital asset is a betterment. Service potential may be enhanced when there is an increase in the previously assessed service capacity, associated operating costs are lowered, the useful life is extended, or the quality of output is improved. The cost incurred in the maintenance of the service potential of a capital asset is a repair, not a betterment. If a cost has the attributes of both a repair and a betterment, the portion considered to be a betterment is included in the cost of the capital asset”.^{1[2]}

Example: Expenditures to convert a meeting room into a lab may be a betterment while the cost of refurbishing an existing classroom would be a repair.

Although amortization of capital assets is not presently recorded in FAS, for Financial Statement Purposes amortization is recorded on a straight-line basis at the following annual rates:

Asset	Rate
Buildings	2.5% - 10%
Nuclear reactor asset retirement cost	4%
Major Renovations and Alterations & Site Improvements	5%
Library Materials	10%

^{1[2]} CICA Handbook

Operating Budget Guidelines

Equipment, furnishings and vehicles	20%
Computing Systems	10%
Computing equipment	33.3%

APPENDIX L – FREQUENTLY ASKED QUESTIONS

General

1. How do appropriations and carry-forwards work? How do we show them?

Appropriations and carry-forwards are unspent (surplus) or overspent (deficit) funds from the previous year. Appropriations or carry-forwards are shown at the bottom of the budget submission form and are the total of the lines:

D0510 (OPENING BALANCE)
0997 (YEAR END CFWD BALANC)
D0530 (OVER/UNDER MPDA CFWD)
0991 (UNDER/OVER MPDA CFWD)
D0540 (OVER/UNDER PDA CFWD)
0999 (UNDER/OVER PDA CFWD)

The opening balance for a particular year should be the closing balance from the prior year for each category.

2. Why is there such a long time between submission and presentation/review (two weeks)?

Budgeting Services needs the time to review budget submission prior to forwarding it to Budget Committee. The Budget Committee also needs time to review the submission before the meeting.

3. What are Ancillaries?

Ancillaries are units that operate as profit centres. They generate their own revenue to cover both the direct and indirect expenses of their operations. The University has eight areas that operate as profit centres. They are:

Media Production	Bookstore
Hospitality Services	Parking
Housing & Conference Services	Centre for Continuing Education
Student Health Services	Telecommunications

4. If your budget is rolled up into a larger unit, how do you know what your allocation is?

To get your allocation you can contact your Director of Administration, Business Manager or Budgeting Services.

5. Is there any flexibility with the format for people who have various departments?

No. The Budget Committee spent considerable time determining the information required to make informed budget decisions and the resulting form is provided. The intention is to standardize the submissions so that there is consistency and comparability between the submissions, and comparability with actual results.

SAS FM Form

6. What can we expect from Business Intelligence/SAS FM during the budget submission process?

Building on the Five Month Review SAS FM pre-populated form, the 2009/10 projection and 2010/11 to 2012/13 budget submission will be submitted through SAS FM. Contact your Budget Services Representative if you need training on SAS FM

- The 2009/10 projection will be pre-populated with the 2009/10 Five Month Review data as a starting point. The *ongoing* 2010/11 budget will be pre-populated with the budget as entered in FAS as of October, 2009. One-time activity and FTE's for the 2010/11 will be left blank. The 2011/12 and 2012/13 projections will be left blank.
- Plans for 2011/12 and 2012/13 are required by type of expense but do not need to be entered at the individual account level.
- All 2010/11 budget figures should be entered account by account, and the final approved budgets in SAS FM will be used to load the 2010/11 budget into FAS.

Revenue and Funding

7. How do we budget for recoveries received for work done by part time employees? When do we use the 'Recoveries' line?

Normally, recoveries for Part Time staff (Work-study, MacWork) go directly against the salary subcode where the salary is paid from. In some cases departments may wish to use a Part Time salary recovery subcode (1112). The Salary recovery line on the budget submission relates to Full Time Salary Recoveries, for example, NSERC, SSHRC, External agencies.

The recovery lines on the budget submission form refer to recoveries that are posted to subcodes 70XX to 75XX and are not salary recoveries.

Salary

8. How do we calculate FTEs? What about FTTEs?

FTE's are not head counts. For CAW and TMG staff (formerly Roll 1), FTE's are calculated based on time worked, for example:

35 hours/week for 12 months= 1.0 FTE
21 hours/week for 12 months= 0.6 FTE
35 hours/week for 8 months= 0.67 FTE

FTE's for faculty members are based on the term of appointment. All FTE's should be included on the budget submission on the same line as salary is reported.

Faculty FTTE's (full-time teaching equivalent) are normally the same as FTE's, and are currently not needed on the submission.

9. Do you count contract positions?

Contract CAW and TMG (formerly Roll 1) positions should be counted as would continuing permanent positions.

10. How do you account for part-time/casual (formerly Roll 3)?

Part-time/casual staff costs should be included in the part-time line of the category in which they fall i.e., Academic or Support on the Budget Submission Form.

11. What salary and wage assumptions should I use?

Salary expense estimates should be based on the signed collective agreements with McMaster University. For estimates in the absence of specific salary details, assume the continuation of the current contract or agreement including, where applicable, across the board, scale, merit, and CPM increases. Salary estimates are for modelling purposes only.

12. How should the positions undergoing evaluation by Job Evaluation System 2009 be handled?

Budget the salary costs at the expected pay rate after evaluation, including any retroactive amounts that may be payable.

13. Should I budget the lump sum payment to CAW staff members who are on long-term disability or layoff?

No. These employees are entitled to the lump sum payment because they were considered to be employed at the time of ratification vote, however the costs will be covered centrally.

Benefits

14. Most of my staff are single and I have consistently been under budget in benefits when using this formula? Can I revise the formula?

Benefit assumptions in the guidelines are based on Family coverage which reflects higher

rates. If your staff complement does not fit this profile you can use your own assumptions. One way of doing this is by analyzing the benefit costs for each employee for a full year. If you are consistently showing a surplus on the benefit line then you could adjust your benefit rate but experience has shown that it is fiscally prudent to budget at the rates in the appendices. Please state your assumptions.

Non-salary

15. Do we use one subcode for MPDA as PDAs? Will the program be in place for all three years?

Yes, every employee in the Management Group (TMG) must have their own individual subcode (subcodes 55XX). This amount should be entered on the Professional Development Allowance on the Budget Template. Assume MPDA for all three years and budget accordingly (\$1,000 annually per TMG employee). As well, any unspent balances will be made available in the following year on the understanding that no more than two times the current level of MPDA will be carried forward in any one year by the TMG member.

16. Do you have to budget MPDA even if staff never use it?

Yes. MPDA budgets must be allocated as long as the employee is part of the department.

APPENDIX M – BUDGET SUBMISSION CHECKLIST



Budget Submission Checklist

Budget Year	
Envelope	

General		Response	Comments
1	Has the submission been prepared in accordance with the "University's Operating and Ancillary Budgets" policy and "Guidelines"?		
2	Has the submission been reviewed for overall reasonableness?		
Assumptions			
3	Have the planning assumptions outlined in the "Guidelines" been (i) documented and (ii) used to prepare the budget?		
4	Have expenditures been based on the preliminary enrolment data as provided in the "Guidelines for Preparing Operating/Ancillary Budgets"?		
5	Has the unit considered the changing environment and implications for operations [future plans, events, issues, threats and opportunities]?		
6	Have "one time" and "other unusual" costs been considered and detailed?		
Operating Surplus (Deficit)			
7	Does the total of expenditures equal the envelope allocation?		
8	If there have been past recurring deficits, has the Envelope Manager (a) reviewed the unit budget(s) and (b) developed a plan to avoid recurrence?		
9	Has the current envelope allocation been verified?		
10	Are the opening carry forwards /appropriations correct?		
11	Is the budget in a balanced in-year position? (i.e., total expenditures should not exceed total revenue for each fiscal year; carry-forwards / reserves not used to balance in-year deficits)		
12	Have measures been taken to ensure that (i) carry forwards/ reserves are preserved for their purpose and (ii) not used to fund ongoing operations?		
13	Has the prior year's budget been compared to the actual results?		
14	Have variances been analyzed and considered for the current submission?		
15	If question 14 is "Yes", have these items been documented and assessed in terms of likelihood of re-occurrence and impact?		
Accuracy			
16	Do the prior year and actual amounts agree to FAS?		
17	Has the clerical accuracy of the submission been checked independently of the preparer (i.e., validation / review of formulas; manual recheck)?		
18	Have any modifications been made to the spreadsheet design?		
19	If question 18 is "Yes", have these changes been (a) identified (b) documented and (c) rechecked for validity and accuracy independently?		
20	Have all supporting schedules and documents been checked for validity, accuracy and consistency with the amounts in the submission?		
Capital (assets purchased out of operating)			
21	Have all capital assets estimates been identified and tabulated pursuant to the general ledger sub codes?		
22	Has analysis and documentation been prepared to support the nature, cost estimate and need for each capital acquisition > \$5,000?		
23	Is the documentation attached to the submission?		
24	Has documentation been prepared to support (in aggregate) the nature, aggregate cost estimate and need of capital items <\$5,000. Have estimates been made of recurring vs. discretionary amounts ?		
25	Have estimated maintenance costs been considered?		
26	Have alternatives, such as contracting out, leasing, delaying the purchase and/or repairing/modifying existing facilities/equipment been considered?		
27	Has the business unit entered into any leases? If so, has a summary of these leases been prepared?		

Data Validation
Clear
Yes
No
N/A